G. R. S. IX-5]

Previous references.

1928-29
(P. P)

File No. 134

Serial Nos. 27, 161, 224, 5 650, 669a 679

Later references.

PP16-20(26&27)

GENERAL AND REVENUE SECRETARIAT

Serial No.

Part B for June 1920

SUBJECT.

Food Supply arrangements.
(Re Report of Controller of accounts)

W. D. 2233—GPB—20,000—14-6-20

WD 1233—GPB—60,000—1

G. R. S. III-2

General and Revenue Secretariat. | File No. | of 191

Serial No.

1) Mr Reeves took the DCS to make a report to Govt giving his views in the sale of his
1. Total amount drawn by him
Total receipts from
2. Total receipts
3. His transactions
in saleable grain agent
D.C.S. - merchant prices
& Mr Parkinson
4. Total advances made
to Talukdars & others
Merchants to buy for
Govt
5. Total purchases made
& balance
6 Details of hand over to
FC

4
25/11

Chepauk)

2) Mr
Please issue orders accordingly

CS
25/11/87

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

File No. 134 of 191

9480

Serial No.	
8/4	A draft is submitted Sd/- 26/11/18 hg 4) Issue U/f 26/11/18
27	To The Director of Civil Supplies Via Dy No G.O. 9. 9479 dt 28.11.18 Requests to furnish information for the information of Govt Report on Cotton Sd/-
5)	A draft reminder is put up Sd/- 11/12/18 6) Issue U/f 11/12/18 C/11073 of 11.12.18
89	From The Director of Civil Supplies No 5284 dt 12.12.18 Furnishes the information called for in No 27
7)	Submitted with reference para 1 Supra Sd/- 13/12/18 Chf Secy U/f 13/12/18

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-18—S.

G. R. S. III-2J.

3

General and Revenue Secretariat. | 11 | File No. | of 191

Serial No.

8) For perusal

408
14-12-18

First Member)

9) Para 26 etc — are in order

10) Filling up to be kept at the meeting by wednesday 4.
16.12

11) Please intimate at once to DCs

12) Draft Subd

98 To

The Director of Civil Supplies

Sir,

I am directed to inform you that the information required in para 5 of the letter under reference is not available with this Government and it will be difficult to collect it in the short time at our disposal. I am, therefore, to request that the information may please be furnished to this Government by the 20th instant.

I have the honour to be,
Sir,
Your most obedient servant,

Secretary to Government,
Punjab, Revenue Department.

G. R. S. III-2]

General and Revenue Secretariat.

P/1 File No. 132 of 1918. 4

Serial No.

13) Since the information called for from the Director Civil Supplies has not yet been received, a draft reminde is put up—

Not issued since Rec'd yesterday. Today. Issued 20/12/18

Sd 19/12/18

14) Issue
WJ 20/12/18

From
The Director Civil Supplies
No 5519 dt 18th 12th 1918
with reference to His
letter no 11674 dated 7th 12/18
States that he will submit within a couple of days a detailed note giving correct information on the points required

15) Submitted with refrence to paras 9 and 10 supra

GRR 20/12/18

Wait till 23 Dec
WJ 21/12/18

A draft reminder is put up

Sd 26/12/1918

Issued WJ 26/12/18

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-18—3.

5

G. R. S. III-2]

General and Revenue Secretariat.	File No.	of 191 8

Serial No. 161

From

The Director of Civil Supplies.
No 5867 Dy 28/31 Decbr.
forwards a note re beef
regarding the transport
of the provisions
by S.S. [illegible].

The following statement gives
~~the~~ an account of the
purchases of rice and ragi
made by the Director of Civil
Supplies before 22nd Nov 1918.

NOTE—Contn. sheet.

WD A 1769—GPB—60,000—20-8-18—S.

G. R. S. III-2]

General and Revenue Secretariat. | File No. | of 191

Serial No. 17

(a) The date of handing over charge of the Provinci-al Grain Depot to the Food Controller is 22-11-1918.

(b) Amount of advance drawn by him is Rs. 255517-7-2 which is accounted as follows:--

(1) Rs. 25,000/- placed at the disposal of the Deputy Commissioner, Chitaldrug.

(2) Rs. 11,340/- cost of 18,900 gunny bags handed over to the Food Controller.

(3) Rs. 12,678-5-5 outstanding against the ryots to whom it was advanced for the supply of ragi.

(4) Rs. 32,457-7-10 cost of rice received in the Depot till 22-11-1918.

(5) Rs. 625,428-8-2 outstanding against the merchants for the supply of rice.

(c) Realisations by the sale of rice and ragi out of this Rs. 59,841-3-1 (1)

out of this (1)

Credited to the Bank. Rs. 50,841-3-0

Spent by the Food Controller Rs. 9,060-0-0

Stock of rice and ragi together with the cost of empty bags etc., at the - Depots. Rs. 21,258-7-0

1 Arrears to be recovered on account of ragi Rs. 50,005-7-1

Out of which. Rs. 47,366-4-8 is due from the Honorary President, City Municipal Council, Mysore.

NOTE—Contn. sheet.

P.T.O.

WD A 1789—GPB—60,000—20-3-18—S.

G. R. S. III-2]

7

General and Revenue Secretariat. | File No. of 191

Serial No.

City Municipal Council, Mysore,
(The President/admits a claim for Rs.46,289-2-9)

Other arrears. Rs. 2,639-2-5

11 Arrears on account of rice. Rs. 15,961-7-6

Out of this the President,
City Municipal, Mysore, ~~has to pay.~~ and the Deputy Commissioners of Shimoga and Kadur, have to pay ~~Rs.~~ Rs. 13,990-14-10

Sum of Rs. 4,112-6-1 due from the Bangalore City Municipal Council.

Total amounts collected etc. Rs.1,50,878-14--9

Amount to be paid to the parties. Rs. 5,656--3-10

Provisional profit. Rs. 1,266-11--4

Submitted.

8/1/1919

8 The Director has appointed for Rs 1,11,560-13-7 out of Rs 2,55,517-7-2 received by him. In this connection, it is not known whether rafi and rice have been received from the local Mpts and the Madras Merchants against whom advances of Rs 12,678-5-5 and 62,542-8-2, which go to the

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-19—S.

Serial No.

Up 1, 11, 560-13.] are thanks as demi-landing.

for the balance of Rs 1, 43, 956-9-7 to be accounted for by the Director, it would have been useful if he had reported

(1) what purchases of grains he made therefor &

(2)(a) how much thereof was sold and for what price;

(3) how much remained & (4) what quantity he handed over to the Food Controller.

This information should have been furnished. It may be called for.

9/1/19

But no information has been received from the Director on points 1, 2 & 3.

19. The Deputy says that a sum of Rs 5656-3-10 is due by him to parties as per enclosed list but there is no annexure attached to the list and it is not clear what it refers to.

Chief Secy 20 Secretariat 8/1/19

Dewan 9/1/19

9/1/19

file PP. 134-8-175 (Subs D for order)

NOTE—Contn. sheet.

3712
9.1.19.

WD A 1789—GPB—60,000—20-8-18—S.

9

G. R. S. III-2

General and Revenue Secretariat. | File No. | of 191

Serial No.

2 Please submit a short memo on the above lines - with an intimation that the money hitherto did not receive adequate attention from the DCs for the reasons stated?

10/1/19

12 Draft submitted.

form 23 A revised draft submitted

17/1/1919

18/1/19

18/1/19

20/1/19

224 To

The Director of Civil Supplies
Comptroller to Govt
Revenue Commissioner
Food Controller -

No. S. 15184-7 of 224/19

Record the measures

NOTE—Contn. sheet.

G. R. S. III-2j

10

General and Revenue Secretariat. | File No. | of 191

Serial No.

Refd to in Service 161

Observes that the money transactions did not receive adequate attention. Requests the Director to take very prompt action for the recovery of all amounts due from officers and Merchants and credit the balances due to the Bank before the end of the current month and submit to Govt very early a fuller Report on the transactions of the Depot embodying the results of the audit of the accounts

Sir B/

25 A draft D.O. ~~letter~~ reminder is put up for approval

Issue
6/5/19 SMA

Sd
6/5/1919

Sd A

725/1940 7.5.96-5-19

From

The Food Controller & Director
No 85444 D 10-5-1919

States that the receipt of the audit of accounts of the Office of the D. of C.S. is still awaited & that pending this, it is [illegible]

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat.

2028

RP File No. 184 of 1918. 11

Serial No.

to submit a final report as called for in the 2nd & subsequent.

2) Further Communication may be awaited.

GMA
14-5-19

14/5/1919

Mr

29 The auditing of the accounts of the office of the Dy. C.S. was commenced in Dec 1918 & the final report is not yet received from the Food Controller's office (those accounts file) Draft to Comptroller put up

Mr
21/5/19

by Mr. T. Sivaram Asst Com

30 issue
GMA
21.5.19

Dy 26/1490/21/5/19.

590 From the Comptroller's No. 7109 of 27.5.19 states that a copy of the audit report of the accounts of the ~~Food Controller~~ office of the Dy C.S. has been forwarded to that office on the 19

31 Draft issued
Mr
3.6.19

32 issue
GMA
30.5.19

NOTE—Contn. sheet

12

General and Revenue Secretariat.

M. File No. 184 of 191 19

Serial No.	
67	To

The Director of Civil Supplies

[illegible]

NOTE—Contn. sheet.

G. R. S. III—1] 1918. 9

13

GENERAL AND REVENUE SECRETARIAT.

( )

NOTES.

File No. 27

FILE HEADING.

Report of audit of the accounts of the Director of Civil Supplies, Mysore from the Commencement upto 31.7.18

From

The Comptroller,

No. 592 Dated 12.5.19 Received 19.5.19

Diary No. 3071	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards the report of Mr. D. Subbaramiah Special Asst Comptroller on the audit & States that the more important irregularities noticed during audit are enumerated in para 6 of the report

NOTES AND ORDERS.

Submitted for orders.

29/5 23 — The audit report discloses annual irregularity in the maintenance of the Food Supply accounts and in the treatment of food supply advances, and the explanation of the officers concerned on the annual points noted in the

NOTES—First Sheet.

WD 1232—GPB—20,000—18-11-16

Serial No.

Report maybe obtained by the Administrative dept (chief sec.) Board for bypass final adm in the matter.

The important irregularity noticed in audit are summarised in para 4 of the audit report, of which the following are prime ones.

2) overdrawals of amounts from the Bank of Mysore inviting heavy payment of interest.

3) Unnecessary transfer of funds from Mysore Bks Calcutta & retransfer in payment of heavy Commission.

4) Non-maintenance of separate stock accts for the several foodstuffs received in the depot & want of an arrangement for proper verification of balance of stock.

5) Want of details in the postal claims received for acknowledgements of parcels booked supplies were made on credit.

In para 7 of the report it is stated that large sums aggregating thousands of Rs pertaining to the Food account were kept in drawer and currently in the office intake being remitted to Try on to Bank. No details of the amounts kept back are forthcoming in the papers in the file. If this irregularity has resulted in payment of interest to the Bank, the officers responsible shd

NOTE—Contn. sheet.

301

15

General and Revenue Secretariat. — File No. ~~276~~ of 1918.

Serial No.

Explain & to be asked to bring the loss

Whether the advances referred to in Statement-B attached have been recovered while attending has the assistance —

Para 8 — The explanation of the Director C.S. as to the circumstances under which withdrawal on the Bank was permitted by him has to be obtained

Para 9 — & Balance sheet — Statement V —

Value of Stock transferred to Food Controller is ~~calculated~~ entered as 6,69,560 - 8 - 0.

It seems necessary to have information on what data the basis, the valuation is made & whether the valuation is accepted by the Food Controller —

Para 12 — The dates from which the items referred to in Statements 7, 8 & 9 are entitled are not mentioned. There seem to be some discrepancies between entries in Statement — 2 & 6. In regard to amounts due on hire account.

Para 16 — If the balance sheet correctly represents the assets & liabilities as on 24.2.1919, the transactions have resulted in a surplus of Rs 1000 up to that date.

But whether items (1) & 2 on the assets side are fully realisable, and whether the Stock Valuation is correct has to be considered —

NOTE—Contn. sheet.

34. May the papers be transferred to Secretariat for further action.

2887
11/6

Hosey 30/6/19 25/6

8
9.6.19.

3071

16

G. R. S. III-2]

General and Revenue Secretariat.

G.A. File No. 276 of 1918.

Serial No.

Chief Secy.) The Dewan Saheb has expressed a desire to see the annual audit report in respect of F.S. transactions already entered. -

18
25/6/19

CHIEF SECRETARIAT
II
POLITICAL BRANCH.
26 JUN. 1919

36 The audit report relates to the period when Mr. C. Rangachariar Rao Saheb was Dy Civil Supplies - and the discrepancies & irregularities noticed have to be explained by him. This officer has since returned from leave - A copy of this audit report was already sent to Mr. Matthan Direct by the Comptroller

Vide enclosed file. P.P. 134-18 & 601 etc -

Submitted by 27/6/19

37 Mr. Matthan should doubtless send his report in Consultation with Mr. C.R. Rao Saheb.
27-6-19

Chief Secy

38 For perusal.
Dewan

39 Better I suppose Mr. Todhunter see the F/C. early tomorrow morning & advise us of the result.
29/6/19
30-6-19

40 Noted
30/6
47.

41 Done
1-7-19

DEWAN'S OFFICE.
Recd. on JUN 30 1919
Reg. No. 8324.

NOTE—Contn. sheet.

17

G. R. S. III-2.

General and Revenue Secretariat. | P. P File No. 134 of 1918-19

Serial No. 42 Draft put up

Also Draft the Q.C. on Print Receipt note. Hon

Hon 2/7/19 43 Issue 2-7-19.

650 To

The Food Controller & Director Supplies in Cypher

No. S. 56 of 2.7.19

Requests to furnish necessary explanations for the irregularities and the discrepancies in the accounts of the Office of the D.F.C.S upto the 24th Feb 19 and also to forward early the detailed report called for in [illegible]

4450 Reminder Subd 45 Issue

22.7.19 Hon 22-7-19

Not issued as a report was subsequently received

From the Food Controller

No 1613 of 18/22.7.19

With reference to the above subject a report about the financial results of the transactions connected with food supply arrangements from the commencement of the operations

NOTE.—Contn. sheet

Serial No.

in the month of Sept 1918 to the End of June 1919.

46 No explanations have been furnished for the several discrepancies & irregularities pointed out in the Asst Comptroller's audit report.

47 The Provisional Balance sheet shows a profit of Rs 67820-3-4 but it is stated that this does not take into account the losses due to sales at concession rates debit Estt charges etc

48 Appendix A shows that out of the advances given by the Dr of C.S. (up to 28th Feby 19), a sum Rs 10238-13-7 is shewn outstanding against parties. Appendix B shows that a sum of Rs 4608-8-5 is due to parties for grains supplied & while a sum of Rs 21745-8-3 is due to the Dr for supplies made by them. (Appendix C) shown by

24/7/19 Chief Secy

24.7.19

69 To Fin Secy for remarks,

25/7/19

FINANCIAL SECRETARIAT. BANGALORE. 25 JUL 1919

NOTE—Contn. sheet

25/7/19

G. R. S. III-2.

General and Revenue Secretariat.

P.P File No. 134 of 1918-19

Serial No.

In the meantime the chief secretary perhaps should send the F.C. to obtain explanation of his departure to which Mr. Malkani report. Vide para 6.

18/8/19

The Comptroller's remarks may perhaps be invited Mr. Malkani report.

Yours 20/8/19 18 30.7.19.

Yours 31.7.19

50 Forwarded to with compliments to the Comptroller for favour of remarks.

[illegible] Yours

1-8-19

From No. 34/R/F.C of 20th August 19

51 The report now furnished is only a preliminary report, and as stated by the Food Controller himself in para 10 of his report it furnishes only a provisional summary giving a rough and approximate idea of of the Financial position at the end of June 1919.

52 The Food Controller's figures are based on the figures furnished in the audit report. As the accounts and registers of the combined office of the Director and Food Controller have not yet been written up and made available for audit, the figures given in the preliminary report cannot be verified. As soon as the accounts are ready, they will be audited and a final report submitted to Government.

[illegible] Offg. Comptroller

19th August 1919.

Yours 31.8.19 18/9 18. 21/8

R 223-19

CONTROLLER'S OFFICE Rec'd 30 - 2 AUG 1919 BANGALORE. MYSORE GOVT.

5324

FINANCE SECRETARIAT 21 AUG 1919

22/8/19 R 498-19

NOTE—Contn. sheet

G. R. S. III-2]

General and Revenue Secretariat.

F. P. File No. 134 of 1918.

(19-20)

Serial No.

53 Subd for orders:
Reference is invited to para 46 supra
2/9/19 Chief Secy
Hoo 2-9-19.

DEWAN'S OFFICE.
Recd. on SEP 3 1919
Regd. No. 1539

54 The result of the audit may be awaited. I.C. will be asked to explain the points raised in the preliminary audit.
Dewan
55 Yes
Weir
8-9-19
cbs 3/9/19
Hoo 3-9-19

56 Draft put up
Hoo 10-9-19

57 Draft put up
Hoo 11-9-19
11/9/19

676 To
The Hon'ble Controller
No. F. 6275 dt. 11.9.19 in Appendix
Requests that information may be given to the Comptroller as soon as the Consolidated accounts have been balanced and that the receipts noted in No. 53/F.S. dt. 2.9.19 may be explained.
Writing.

NOTE—Contn. sheet.

R. S. III-2,

General and Revenue Secretariat.

M. File No. 134 of 1918 21

Serial No.

From

The Food Controller
to Mysore

No. A. 927 & 15. 9. 19

With ref to the para 1 of M no 676 states that the Comptroller has been requested to commence the audit of his office accounts and the audit has been commenced from the 15th.

With ref to para 2, states that necessary explanations will be submitted in the course of this week.

If Sirkar the report may be awaited

Hoo
17-9-19

15/9/19
Mg

677 From the above - no A 1310 & 19 dt 2-10-19 of the account - from a copy of a Note by Mr Rangacharya Rao Saheb stating his recommendations to the directions of the Government, and noted with ref to paras 21 & 39 Sy

Hoo
2-10-19

Mg
1/10/19

61 The explanation appears to be quite adequate

Dewan
thro Secretary

Sy
4 Oct
Mg

FINANCIAL SECRETARIAT.
BANGALORE.
14 OCT 1919
7907-19

NOTE—Contn. sheet.

2

General and Revenue Secretariat. | P P File No. 136 of 1918-19

Serial No.

62 I believe orders of Govt are issued in regard both full accts and the profit & interest on overdrawals - Please submit copies of the orders

18
1-11-19.

RD 4/11/19
Flag B

1 A copy of the Govt order in regard to the full accounts - which is sent up as required

Govt
Revenue
Dept.
Flag

18
12/11/19

Dewan) 64 cccs
21.11.19

DEWAN'S OFFICE.
Recd. on NOV 17 1919
Reg. No. 3398

18.
18/11

X 707-19

(Chief Secretary)

The receipt of the finance audit report referred to by the Controller in para 52 of the notes (Page 19) - may be awaited.

Yes
24/11/19

Yes
24-11-19

RD 24/11/19

NOTE—Comm. sheet.

CHIEF SECRETARIAT
POLITICAL BRANCH.
21 JUN. 1920

GRS 31]

23

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE, 668

GENERAL AND REVENUE SECRETARIAT.

No. G 9479 *Bangalore, Dated* November 1918.

From

C.S. Balasundaram Iyer, Esquire, B.A.,

Chief *Secretary to the Government of His Highness the Maharaja of Mysore,*

To

C. Ranganatha Rao Saheb, Esquire, B.A., B.L.,

Director of Civil Supplies in Mysore.

SIR,

I am directed to request you to be so good as to forward immediately for the information of Government a report on the following points:--

(1) The total amount of money drawn by you up to date for the supply of food-grains,

(2) The total amount recouped.

(3) Lists of transactions in a table giving agents, depots or merchants price and other particulars.

(4) Total advances made to the Taluk Amildars or other persons to buy for Government.

(5) Total purchases made out of the advances referred in (4) supra and the balance.

(6) Date of handing over to the Food Controller.

I have the honor to be,

Sir,

Your most obedient servant,

Fair draft.

26-11-18

for Chief Secretary to Government.

TRM.

24

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT
( )
, *the* 191 .

Date of issue 11/12/18

Signed by W. Ireland

Section

File No.

Serial No.

No. G 11073

To The Director of Civil Supplies

Sir,

I am directed to invite your attention to this office letter no G. 9479 dated 26.11.1918 and to request that the report called for therein may be sent immediately.

I have etc

W. J. 11/12/18
for Chief Secy

over.

Ireland

11/12

DIARY NO. 9432

No. 5284/Encl 382 & 383
Encl. 13.12.18

Office of the Director of Civil Supplies and Controller of Prices in Mysore,

Bangalore City, Dated, 12th December 1918.

From

C. Ranganatha Rao Sahib, Esq., B.A., B.L.,
Director of Civil Supplies and Controller of Prices in Mysore.

To

C. S. Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore.

S i r ,

With reference to your letter No.G.9479/P.P.130-18-27 dated the 26th November 1918, I have the honour to submit -- herewith the information on the points noted therein ad seriatim.

(1) The total amount of money drawn for payments made for purchase of ragi and rice and also for advances made to -- the Amildars and private parties who promised to supply Ragi is Rs.2,42,997-7-2 including the sum of Rs.25,000/- placed at the disposal of the Deputy Commissioner, Chitaldroog, as detailed in Enclosure.(A).

(2) The total amount paid into the Bank - the sale proceeds of ragi and rice etc.- amounts to Rs.28,444-5-11 made up of Rs.13886-1-9 for Ragi and Rs.14,558-4-2 for Rice. Bills for Ragi and Rice supplied to different places have been sent to the concerned parties and the sale proceeds will be remitted to the Bank as soon as they are received from them.

(3) A statement showing the names of depots to which Ragi was supplied for sale, no.of bags sent to them for sale from 14th September to 22nd November 1918, their cost, total sale proceeds received from each depot is enclosed (Encl.B)

(4) The total amount paid for advances to the Amildars of Dodballapur and Nelamangala Taluks and to private individuals amounts to Rs.21510/- (encl.C.)

(5) Total purchases made out of the advances and further details are being worked out and will be submitted -- shortly.

(6) The charge of the depots was handed over to the Food Controller on the 22nd November 1918 when there were 702 bags of ragi and 488 bags of rice.

I have the honour to be,

S i r

Your most obedient servant,

B. Muddanbhuvappa

For Director of Civil Supplies.

N.P.S.

A

27

Statement showing the amounts drawn from Banks for the supply of food grains :-

Particulars	Rs	as	ps	Rs	as	ps
Total amount of cheques drawn on the bank of Mysore. Bangalore for advance to amildars and others and in payment of Rapi bills	1,32,997	7	2			
Amount placed at the disposal of the Dy: Commissioner, Chitaldroog through the Bank of Mysore	25,000	-	-			
				157,997	7	2
Amount paid to M/s. Jamoo Hassan Sait Madras, by cheque on bank of Mysore. Bangalore for the supply of rice	10,000	-	-			
				100-00		
Amount paid to M/s. Thavga Udaya Varlu Chetty by cheque on bank of Madras, Madras for the supply of rice	70,000	-	-			
Amount paid to M/s. Jamoo Hassan Madras for the supply of rice by cheque on Bank of Madras, Madras	5,000	-	-			
				75,000	-	
Total Rs				2,32,997	7	2

B. Muddukrishnappa

For Director of Civil Supplies in Mysore.

12/12/40

B

Names of Depots to which Ragi was issued f

Serial Number	Name of Depot	Number of bags supplied to each from 14-9-18 to 22-11-18	Total cost of Ragi supplied			Sale proceeds received from each Depot	
1	2	3	4			5	
1	Old Daraqupet	558	4185	0	4		-
2	New Daraqupet. Messrs (1) S.A.V. Arumaqom Chetty & Co	391	2940	10	3	1546	2
3	" (2) S.K. Narasimhiah & Co	951	6540	12	4	932	8
4	Ragipet Depot	1087	8657	11	5	-	-
5	Cottonpet	478	3737	11	10	2581	10
6	Akkipet	495	3950	1	11	1063	3
7	Gudumiapet	571	4027	12	5	2264	9
8	Cubbonpet	464	3637	15	11	2351	10
9	Daraamandalpet	150	1126	11	10	242	7
	Total.	5085	38804	8	3	10982	2

Bangalore -
D 12th December 1918

sale.

Remark.

6.

(1) In Column No 4. Cost of empty gunnies, Carthine, charges incurred for Doring and Stitching are included. If the empty bags are returned they will be taken back at a reduced rate viz. 8/- per bag while the rate charged for new bags is Rs 80/- per 100 bags.

(2) Besides, these nine principal Depots, others such as, Co-operative Societies at Malleswaram and Basavanagudi, the Electrical Department, the Transport Corps, the Imperial Service Lancers, Bangalore city municipality, the City Co-operative Society, Mysore Infantry, the Palace Superintendent etc etc were supplied on credit. We have been addressed to pay up the amounts due and details about these will be submitted as soon as replies are received.

B. Krishnamurthy

for Director of Civil Supplies
Mysore.

C.

29

Abstract of Advance Account

Particulars		
Total amount advanced to Amildar, Doddballapur	2.500	
Total amount advanced to various individuals in Doddballapur Taluk	4.910	
		7.410
Total amount advanced to Amildar, Nelamangala	2.000	
		2.000
Total amount advanced to various individuals in Bangalore Taluk	12.100	
		12.100
Total		21.510

B. Muddanna Shetty

for Director of Civil Supplies in Mysore.

12/12/42

30

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

Section

File No.

Serial No.

GENERAL AND REVENUE SECRETARIAT

( )

, *the* *191* .

No. G 11674

Date of issue 16.12.17

To

Signed by M. Hayward

The Director General
Supplies

Sir,

With reference
to your letter no
5284 dated 12-12-1917
re Intransactions connected
with the food Supply &
I am directed
to state, that the
information furnished
in paras 2 and 5 thereof
is not definite

over.

I am accordingly to request that you may kindly furnish full information in the matter before 5 P.M. on Wednesday - tomorrow

I have etc
C. J. 16/12/08
for chief secy to Govt

List of enclosures.

Copied by [illegible] 16/12

Examined by

W Dse—GPB—60,000—15-11-16

32

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT
( )
, *the* 191 .

Date of issue 21/12/18

Signed by for Secy to Govt

Section
File No.
Serial No.

No. G 12597

To

The Director of civil Supplies Trichinopoly

Sir,

I am directed to invite your attention to the correspondence ending with your letter no 5517 dated the 18th December re the information to be furnished in connection with the adjustment of ~~transfers~~ advances

over.

relating to the supply of Ragi and rice and to request that the detailed note promised in your letter under reply may be submitted without further delay.

I have etc.

for Chief Secretary

List of enclosures.

Copied by

Examined by

WDS6–GPB–60,000–15-11-16

84

No.
Encl. 5517 19.12.18

Office of the Director of Civil Supplies
and Controller of Prices in Mysore,

Bangalore City, Dated, 18th December 1918.

DIARY NO. 9896

19 -19

From

C. Ranganatha Rao Sahib, Esq., B.A., B.L.,
Director of Civil Supplies and Controller of Prices in Mysore.

To

C. S. Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore.

S i r ,

Adverting to correspondence ending with your No. G.11674/P.P.134.18.98 dated 16-12-'18 re the Ragi and rice accounts, I have the honour to state that I shall submit within a couple of days for the information of Government a detailed note giving correct information on the points required.

I have the honour to be,
S i r ,
Your most obedient servant,
C Ranganatha Rao Sahib
Director of Civil Supplies.

N.P.S.

18.12.18

35 P0474

DIARY NO.....

No. 5867
ENCLS 5

Office of the Director of Civil Supplies
and Controller of Prices in Mysore,

Bangalore City, Dated, 28th December 1918.
3/54

From

C. Ranganatha Rao Sahib, Esq., B.A., B.L.,
Director of Civil Supplies and Controller of Prices in Mysore.

19148

To

C. S. Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

Sir,

I have the honour to submit the following report regarding the transactions of the Provincial Grain Depot prior to the 22nd November 1918 on which date charge of the depot was handed over to the Food Controller.

The total amount drawn on account of transactions of the depot prior to the 22nd November 1918 is Rs.2,55,517-7-2 of which amount a sum of Rs.75,000 was drawn from the Bank of Madras out of credits placed at my disposal by the Bank of Mysore and the balance drawn directly through the Bank of Mysore.

As submitted in the explanatory statement enclosed herewith, out of the total amount drawn by me a sum of Rs. 25,000/- was placed at the disposal of the Deputy Commissioner of Chitaldroog as reported in my letter No. 4256 dated 13. 11. 18 submitted to Government and a sum of Rs. 11,340-0-0 represents the amount drawn for the payment of 18,900 gunny bags handed over to the Food Controller on 6th & 13th and Rs.12678-5-5 is the amount of advances still outstanding on ryots and others to whom moneys had been advanced for supply of ragi. A detailed statement giving the names of the

parties against whose names the advances are outstanding is enclosed. A copy of this statement has been forwarded to the Food Controller to-day.

The cheque for Rs.75,000 on the Madras Bank referred to above was drawn with a view to advance a portion of the purchase money to the merchants at Madras from whom Nellore and Burma rice was purchased. A further sum of Rs. 20,000 was advanced to the same merchants from Bangalore. Out of the total advance of Rs.95,000, rice to the value of Rs. 32,457-7-10 had only been received up to the 22nd November 1918 and a balance of Rs.62,542-8-2 was still outstanding -- against them. Thus out of a total of Rs.2,55,517-7-2 drawn by me, a sum of Rs.1,11,560-13-7, the total of the items referred to above, represents the amounts outstanding against parties and that paid for purposes other than purchase of rice and ragi. The amount liable to be accounted for by me is Rs. 1,43,956-9-7.

The actual collections realised on account of sales of rice and ragi are Rs.59,541-3-1. Out of this amount a sum of Rs.50,481 has been credited to the Bank and Rs.9060-0-0 has been spent by the Food Controller towards railway freight of 1000 tons of rice and is due from him. The amount will also be credited as soon as a cheque for this amount is received from the Food Controller.

The stock of ragi and rice, in the Provincial Grain Depots, sub depots and on its way from Madras together with the value of empty bags at the depot and sub depots is valued at Rs.21,258-7-0. The enclosed statement gives all details under this head.

The arrears still due to be recovered on account of Ragi are Rs.50,005-7-1 and that on account of rice are Rs.15,961-7-6. Out of the arrears for ragi, a sum of Rs. 47,366-4-8 are due from the President of the Mysore Municipality

for 6100 bags sent to him. I submit for the information of Government copy of his letter admitting a claim for Rs.46289-2-9 as well as a copy of my reply thereto. The papers will be submitted for the orders of Government on receipt of his reply. Exclusive of the amounts due from Mysore, the arrears on account of ragi are Rs.2639-2-5 and will be collected during the course of the next week. The arrears on account of rice are Rs.15961-7-6. Of this amount a sum of Rs.13,990-14-10 represents the arrears due by the President of the Mysore Municipality and the Deputy Commissioners of Shimoga and Kadur. Bills have been forwarded to them for favour of early adjustment.

A sum of Rs.4112-6-1 is due by the Bangalore Municipality on account of loss recoverable from them for authorising the sale of ragi at 14 seers per rupee as against 12 seers per rupee. A bill has been forwarded to the Municipality for -- early adjustment. The total of the amounts collected, the cost price of stock handed over and the arrears due is Rs. 1,50,878-14-9. A sum of Rs.5656-3-10 is still due by me to parties which leaves a balance of Rs.145222-10-11 as against an amount of 1,43,956-9-7 to be accounted for. The accounts show provisionally that a small profit of Rs.1266-1-4 has been realised by Government on the transactions in the Depot.

I beg to submit that this report does not include the cheques drawn by me towards payment of 1000 tons of Rangoon rice or those drawn towards the payment of 700 tons of rice purchased at Calcutta. A report will be submitted to Government in regard to these purchases after the transactions are completely closed. A report will also be submitted regarding the purchases of Burma and Nellore rice effected at Madras after the consignments are fully received.

I have the honour to be,
S i r ,
Your most obedient servant,
Ramgamatha Rao Sahib
Director of Civil Supplies.

N.P.S.

Total amount drawn on account of purchases of Ragi and rice before 22nd November 1918.

1. From the Mysore Bank.	Rs.	1,60,517-7-2.
2. By cheque from Bank of Madras.	,,	75,000-0-0
3. By cheque from Bank of Mysore on on account of rice purchases before 22nd November 1918.	,,	20,000-0-0
4		
	Rs.	2,55,517-7-2

Deductions.

1. Placed at the disposal of Deputy Commissioner Chitaldroog in accordance with report submitted to Government No. dated	Rs.	25,000-0-0
2. Paid to Mr. Sidda Basappa for gunnies purchases and forwarded to the Food Controller on	Rs.	11,340-0-0
3. Advances paid to ryots for ragi outstanding on 22nd Nov. '18 as per statement forwarded to Food Controller.	Rs.	12,678-5-5
4. Advances paid to Madras merchants Messrs. Thavva Udayavarlu Chetty and Janoo Hassan for Nellore and Burma Rice outstanding on 22nd November 1918.	Rs.	62,542-8-2
Total deductions	Rs.	1,11,560-13-7

Balance of amount to be accounted for Rs. 1,43,956-9-7

Actual collections realised and credited to the Bank up-to-date

1. Collections on account of ragi.	Rs.	32,338-14-1
2. Collections on account of rice.	,,	18,142--5-0
	Rs.	50,481--3-1
3. Collections on account of Rice and Ragi utilised by the Food Controller towards paying Railway freight on 1000 tons of rice.	Rs.	9,060-0-0
Total collections.	Rs.	59,541-3-1

Stock handed over to the Food Controller on 22nd Nov. 1918 as per particulars enclosed.	Rs.	21,258-7-0
Arrears due on account of rice and ragi as per particulars enclosed		
1. On account of ragi	Rs.	50,005--7-1
2. On account of rice	,,	15,961--7-6
Loss recoverable from Bangalore		

Loss recoverable from Bangalore Municipality for authorising sale at 14 seers per rupee.	Rs.	4112-6-1
Total	Rs.	1,50,878-14-9
Deducts amounts payable as per enclosed.	,,	5,656-3-10
Balance.	Rs.	1,45,355-0-2
Provisional estimate of profit to Government.	Rs.	1,266--1-4

C Ramagowda Tarsalni

N.P.S.

Director of Civil Supplies.

28/12/48

Particulars of goods handed over to Food Controller.

Ragi.

1.	Value of 702 bags of ragi in stock at the Central Grain Depot 22-4-'18.	4,724-8-1
2.	Value of 135 bags of ragi in stock at the eight Sub depots.	986-7-0
3.	Value of empty gunny bags (ragi) 2191 at depot.	1,752-12-9
4.	Value of 2809 gunny bags at sub depots.	2,247-3-2

Rice.

1.	Cost of 485 bags of rice of 42 measures each at the depot plus cost of 300 bags of 31½ measures enroute from Madras, subsequently received at depot also 3 bags of sugandhi rice.	10,899-0-0
2.	Cost of 1297 gunny bags (rice) at depot.	648-8-0
		21,258-7-0

Changamalma Rao Sahib
Directir of Civil Supplies.
28/1/18.

N.P.S.

Copy of letter No. 5713 dated 24th December 1918 from the Director of Civil Supplies in Mysore to the President City Municipal Council Mysore.

I have the honour to acknowledge your letter No.633 dated 18/20th December '18 to the effect that the actual quantity of ragi contained in 6100 bags forwarded to you before the 22nd November 1918 is estimated to measure only 5186.93 pallas as against 5325.67 pallas billed for and that the sum payable is therefore Rs. 46,289-2-9 as against 47366-4-8 billed by me.' I have to state that ragi was purchased by me on your account at your request from merchants to whom a sum of Rs.47366-4-8 has actually been paid from advances placed at my disposal in the Mysore Bank, and according to the acknowledged custom in the trade the consignee should bear the loss due to any shortage in transit. You will observe that the shortage works to about 2.6 per cent of the total consignment and, I am informed, is by no means unusual in consignments of ragi. The depot in Bangalore is not worked at any profit, and credit has been given to you of all discounts we have been able to obtain from merchants, and I have therefore to request that the entire sum actually paid by me in buying ragi for you i.e., Rs.47,366-4-8 may kindly be credited to my account at an early date.

"C O P Y"

B. Muddukrishnamma

for Director of Civil Supplies.

N.P.S.

30/4/

42

Copy of letter No.633 dated 18/20 th December 1918 from the President, City Municipal Council Mysore to the Director of Civil Supplies in Mysore, Bangalore.

With reference to your letters Nos.4993-36/10 and 5026-28 dated 4th and 6th December 1918 respectively, forwarding for payment copies of bills of cost for ragi supplies, I have the honour to state that the total quantity of ragi as billed for, is 5325.67 pallas, while the aggregate quantity of all the consignments, found upon measuring the contents of a few bags of each of them, as per your own instructions, and as intimated to you from time to time in my marginally noted letters, is 5186.93 pallas. There has thus been a difference of 138.74 pallas between the quantity as entered in the bills and the actuals receipted in our accounts which will therefore be as detailed below:-

No. 398-99 dated 8-10-'18
" 403 " 9-10-'18
" 448 " 5-11-'18
" 500 " 15-11-'18
" 519 " 20-11-'18

Cost of 5186.93 pallas @ Rs.50/- for 640 seers.	Rs.	40,522-14-3
Deduct rebate @ 1 anna per Rs.10/-		253--4-4
		40,269--9-11
Cost of gunny bags stitching charges &c as noted in the bills.		6,019--8-10
		46.289--2--9

2. A sum of Rs.30,000/- by means of cheque No.A.209089 dated 19th December 1918 in favour of the Treasury Officer, Mysore District, has this day been issued for affording credit to your account.

3. The balance of Rs.16,289-2-9 will be remitted in a few days more.

"C O P Y"

B. Krishnamurthy

N.P.S. For Director of Civil Supplies.

30/12

Advance Account

Name of the Party		Empty Gunnies	Amount advanced	Total	Cost of rajeka received & cash refund	Balance due to us	Remarks
Doddballapur Taluk.							
The Amildar, Doddballapur		977	2500	3477	1364 4 6	2112 11 6	
Shanbhogue Hanumanthrayappa of Hirenagavanahalli	40						
Karim Khan, Shop Keeper, near Doddballapur Ry Station	20						
Patel Munigowda of Melekote	150						
Patel Abdul Jaleel of Kadur, Hadnahalli	200						
Thotadappan Siddappa	1000						
Gurusamba Linjappa	1000		2910	2910	661 7 6	2248 8 6	
Shanbhogue Venkatachallish	200						
Marahalli Venkanna and ryot Hanumappa	140						
Manchagondanhalli Krishnappa	160						
	2910						
Peramale Sibbarayappa			1000	1000	1000		
Shanbhogue Ramachandrappa of Honnavara		640 8	1000	1640 8		1640 8	
Bangalore Taluk							
B. Lakshmiah of Yelahanka	500						
Narayappa of Allasandra	250						
Patel Venkanna of Kojile	100						
Patel Hanumanthiah of Takkur	250						

Patel Thammanna of Kullanhalli	150																		
Muddaranga of Yelahanka	100																		
Patel Venkatagowda of Doddaballahalli	400																		
Patel Ramayya of Sujanayakanhalli	150																		
Shanbhogue Sankarappa of Doddanagenna	250																		
Patel Hanumanthappa of Konadasenahalli	200																		
Hanumanthareddy of Adivisanthapura	500																		
Patel Thimme gowda of Siddapura Kail	500																		
Dyavappa of Dyavasandra	250																		
Patel M Munisamish of Gedalahalli	500																		
Patel Lakshmish of Yelahanka	650																		
Chick Thayappa alias Munishamappa of Yelahanka	100																		
Marade Rayappa bin Puttappa of Yelahanka	500																		
[illegible]	150																		
[illegible]	100																		
Lakshmish of Yelahanka for thread received	2-8																		
Balance with Lakshmish of 401-4 for further negotiation	131-14	480			5150			5630			21587	1		3471	8	11			
		8			12560			14657	8		5184	3	1	9473	4	11			

Advance Account

Name of the Party		Empty Pummies	Amount advanced	Total	Cost of Rafia & receives	Balance due	Remarks
Forward		2097 8	12.560	14.657 8	5.184 3 1	9.473 4 11	
Basareddy Hanumappa	600						
Siddappa Ayappa	600						
Chinnaman Thayamma	600						
Doddobli Chinnana	600						
Veerakempish, brother of Siddaramish	400						
Chikkobli Ankamma	150						
Ruttamma Chinnapa	100						
Banalli Munisami	200						
Thayli Vutamma	150	345 9 7	3.400	3.745 9 7	3.745 9 7		
	3400						
Chikk Guruvareddy of Kudu village		320	1.050	1.370		1.370	
Linjappa Sanj. Phanireddy of Agara			1.000	1.000	1.000		
Patel Veeranna of Kempri			1.000	1.000	739 4	260 15 8	
Lankappa of Avalhalli			500	500	416 2 2	83 13 10	
Chikk Bairappa, Bairappa of Kalmaranhalli			1.030	1.030	540 5 8	489 10 4	
The Amildar, Nelamangala Taluk			2.000	2.000	999 7 4	1.000 8 8	

Bettadanapur Bangalore Taluk

Total Rs	2763	17	22540			25303	17		12624	12	2	12678	5	5

B. Mukherjee
for Director of Civil Supplies

P.P. 134-48
Serial 224 45

Proceedings of the Government of H.H. the Maharaja of Mysore.

****

Read:--

Correspondence ending with letter No. 5867, dated 28/31st December 1918, from the Director of Civil Supplies in Mysore, submitting a report regarding the transactions of the Provincial Grain - Depot at Bangalore up to the 22nd Novembe 1918 on which date the charge of the Depot was transferrred to the Food Controll er.

Order No. F 15184-7 Food 1 47.

Recorded.

2. The report shows that out of the total advance of Rs. 2,55,517-7-2 drawn from the Mysore Bank by the Director of Civil Supplies, only a sum of Rs. -- 50,481-3-1 was credited back to the Bank leaving a balance of Rs. 2,05,036-4-1 still to be credited. The outstanding balance is very heavy and should ~~not have been allowed to remain unadjusted~~ be adjusted very soon.

3. Large sums of money aggregating roughly Rs. 75,220 are shown as outstanding against merchants and ryots out of the advances made to them for supplies. Such ~~xx~~ large advances should not have been left unadjusted. It is also not clear to what extent supplies have since been made ~~to~~ by the parties.

4. The report does not also furnish

46

information as to the total stock of -- grains purchased, the quantity sold, and the stock transferred to the Food Controller and the loss in stock due to -- wastage etc. Information on these points should be submitted very early.

5. Government are constrained to observe that the money transactions did not receive adequate attention of the Director of Civil Supplies. He is requested to take very prompt action for the recovery of all amounts due from officers and merchants and credit the balance due to the Bank before the end of the current month. He is also requested to submit to Government very early a -- fuller report regarding the transactions of the Depot embodying the results of the audit of the accounts that is being conducted by one of the Assistant Comptrollers

Chief Secy. to Govt.

To

The Director of Civil Supplies in Mysore.

The Comptroller to Government.

47

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to... .....

GENERAL AND REVENUE SECRETARIAT

)

, the 191 .

Date of issue 7/5/19.

Signed by W. G.B.H.

Section

File No.

Serial No.

No. G 15194

To

Dear Sir,

I am desired to invite reference to G. O. no G. 15184-7/PP 1314-18-224 dated the 22nd January 1919 and the ~~two~~ subsequent marginally noted reminders thereto Calling for a complete report regarding the transacti in the Provincial frai

over.

20598 dated 13. 3. 1919
23968 — 12. 4. 19

4 1

dept- at Farnham and
to request that the Submission of the
same may be forwarded
expedited.

Yours sincerely.

GWM

To
K. Matthan Esq. R.A.
Royal Laboratory &c

List of enclosures.

Copied by DJ 7/5

Examined by

WD86—GPB—60,000—15-11-16

No. 857 Secretariat
Encl.

CHIEF SECRETARIAT
II POLITICAL BRANCH
13 MAY 1919

DIARY NO. 20078

49

Office of the Director of Civil Supplies
and Controller of Prices in Mysore,

Bangalore Dated, 10th May 191 9.

Urgent

From K. Matthan Esq., B.A.
~~Ranganatha Rao Sahib, Esq., B.A. B.L.~~,
Director of Civil Supplies and Controller of Prices in Mysore.

GEN. DEPT.
13 MAY 1919

69540

To

C. S. Balasundram Iyer Esq., B.A.,
Chief Secretary to the Government of Mysore,
BANGALORE.

Sir,

X

With reference to G.O.No.G15184-7/P,P.134-18-224 dated the 22nd January 1919 and subsequent reminders, I have the honour to state that the accounts of the office of the Director of Civil Supplies have been audited by the Assistant Comptroller and I expect his report shortly. Pending receipt of this report, I regret my inability to submit to Government my report referred to in the last para of the Government order. As regards the statement of advances given and amounts recovered, the same is being got verified and a final statement will be forwarded at a very early date.

I have the honour to be,
Sir,
Your most obedient servant,

Food Controller & Director of Civil
Supplies in Mysore.

K.

50

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT

( )

, the *191* .

Date of issue 21/5/19.

Signed by W. Gibb

Section

File No.

Serial No.

No. 526149

To The Comptroller & Auditor

Sir,

I am directed to state that it is reported that the final report of the audit of the accounts of the office of the Dr. of C. in respect which was commenced in December has not yet been completed to that ~~Dr~~ officer's date

over.

to request that in the final
report may be sent with
the next despatch

I have the
honour
to be

List of enclosures.

Copied by

Examined by

WD86—GPB—60,000—15-11-16

CHIEF SECRETARIAT. H. POLITICAL BRANCH. 29 MAY. 1919

DIARY NO. 2051 /

19 JUN 18

Please address all future communications to the Comptroller to the Govt. of H.H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. F. 109.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 27th May 1919

29 MAY 1919

FROM

71191

M. N. KRISHNA RAO, ESQ., B.A.,

Comptroller to the Government of

His Highness the Maharaja of Mysore.

29/5/19

To

C. S. Balasundaram Iyer., ESQ., B.A.,

Chief *Secretary to the Government of Mysore,*

Bangalore.

SIR,

Adverting to your No.G.26149 dated the 21st instant, I have the honor to state that a copy of the report of the audit of the accounts of the office of the Director of Civil Supplies up to 24th February last has already been forwarded to that officer with this office D. O. letter No.F.102 dated 17th May 1919.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

MSR/27-5.

WD A 0610—GPB—5,000—10-8-17

C. O. 42-Rec.—17]

.....Department

191

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

G. R. S. VI—G/32]

SUBJECT..... 55

Diary No. of letter replied to..... .....

GENERAL AND REVENUE SECRETARIAT
( )
, the *191*

Date of issue 30/5/19

Signed by W.E. 5784

Section
File No.
Serial No.

No. G26975

To - The Dr of Civil Supplies
in Mysore

Sir,

With reference to cor-
respondence ending wi
your letter no 8554 of 10th
May 1919, I am directed
to state that the Comptro
to Govt intimates that
a copy of the audit repo

over.

of the Press Gang

Head of Civil Supplies was

transferred to your notice

as on the 17th March 1919

and to request that the

report called for in para 5

of G.O. No G 15184-7/P.P

134-18-224 dated 22nd Jan 1919

may now be furnished at

your earliest convenience.

Yours etc

G Wood

Private Secy

List of enclosures.

Copied

Examined

WD 1744—GPB—80,000—19-3-19

D53071

G.T. 276-18-1.

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. F. 92.

Your file of 5th!

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 12 **May** 1919.

Secl. Sec. & Pol. Dept. 17 MAY 1919

69962

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Government of
His Highness the Maharaja of Mysore.

To **Rajamantrapravina**

Dewan Bahadur J. S. Chakravarti, ESQ., **M.A., F.R.A.S.,**
Secretary to the Government of Mysore,
Financial *Department.*

SIR

I have the honor to forward herewith the report of Mr. T. Subbaramiah, Special Assistant Comptroller, on the audit of the accounts of the Director of Civil Supplies in Mysore, from the commencement up to 24th February 1919 inclusive, and to state that the more important irregularities noticed during audit are enumerated in para 4 of the report.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

MSR/10-5.

WD.0922—GPB—3,000—14-12-16

C. O. 42-Rec.—17]

....Department

191

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,
Secretary to the Govt. of Mysore,
Dept.

Dated

Despatched

Received

No.....

Subject matter.

Report on the audit of accounts of the Director of Civil Supplies in Mysore, for the period ending 24th February 1919.

****

The accounts relating to this office - consist of three parts, viz.,

(1) From 14th September 1918 to 10th October 1918 during which period Rs.25,000/- was advanced by the Director of Civil Supplies out of the Fuel Account in his charge to Mr. Mandi Hariyanna and the transactions were conducted through him. (Note:- There was no - balance in the Fuel Account in favour of the Director, the balance in the Mysore Bank on the 14th September 1918 the date of commencement of operations being minus Rs. ~~1,342-11-9~~ 1349-11-9. The minus balance continued even after the advance of Rs.25,000/- sanctioned in Government Order No.6869-75/P.P.101-18-22 dated 3rd October 1918 was drawn and credited to the - Fuel Accounts.) The ragi required was purchased by Mr. Hariyanna on behalf of the Director and the sale proceeds in the several - Depots ~~Departments~~ were credited to his account.

(2) From 11th October 1918 to 22nd November 1918, though purchases were made through Mr. Hariyanna also, the sale proceeds in the several depots excepting his own depots, viz., Old Tharagapet and Ragipet, were collected by the Commerce Probationer or Food Inspector and paid into the Director's Office.

(3) From the 23rd November 1918, the whole concern was transferred to the Food

Controller

57

Controller, the work of the Director's Office being limited to settlement of old outstandings and the purchase and import of rice from outside the Province.

2. It was at first arranged to commence the audit work in the middle of December last, but as the accounts and registers were incomplete and some not written up at all, Considerable time was lost in getting them written up. In this connection it has to be stated that the rice accounts both Nellore and Rangoc from the 1st to 22nd November 1918 were writte upon loose slips of paper without either the names of the purchasers nor even the quantity sold (Vide Statement A attached.)

3. The following books and registers maintained in the Director's Office and the Central Grain Depot were produced for inspection:-

(1) The Ragi Day Books
(2) Ragi Cash Book
(3) Ledger
(4) Railway Receipt Book
(5) Rice Day Book
(6) Rice Cash Book
(7) Director's Office Cash Book.

4. All minor irregularities such as, wrong postings, omissions, double entries not affecting accounts, &c., were rectified and supplied during audit. Such of the objections as require further action on the part of the Director's Office are embodied in the accompanying sheets of Objection Statements and the

items shown therein can be admitted in audit only after the receipt of the replies to the objections raised. The more important irregularities, however, as summarised below, are enumerated in detail in the following paragraphs:-

(1) Unauthorised transfer of amounts from the Fuel Account for purchase of ragi.

(2) Overdrawals of amounts from the Mysore Bank and the payment of interest on suc overdrawals.

(3) Unnecessary transfer of large amount from the Mysore Bank to the Eastern Bank, Calcutta, and retransfer of a large portion there of, to the Mysore Bank on payment of heavy commissions viz., Rs.125/- and Rs.74/- respectively.

(4) Non maintenance of separate stock accounts for the several foodstuffs received in the Depot.

(5) Non maintenance of counterfoil receipts for amounts paid by the several depot and sales to the public from the Central Depot.

(6) Want of detailed invoices for food grains received in the Central Depot and acknowledgments of the parties to whom supplies were made on credit.

(7) Balance of stock on hand not verified

(8) None of the accounts and registers including the Cash Books has been attested by any responsible officer.

(9) Mixing up of cash belonging to the Civil Supplies Office with other cash and utilisation thereof for payment of salaries of

establishment and advances to office staff, including Gazetted Officers, contrary to rules.

(10) Want of proper ~~xx~~ arrangements for sorting foodstuffs in bags of uniform size, So as to simplify and also facilitate the work of ~~xxxxx~~ stock taking and issues from the stores.

(11) Delay in settlement of claims both on behalf of and against Government.

EXAMINATION OF CASH BALANCE.

5. There are five cash books maintained in the Director's office for the five departments under his charge. The balance on hand on the 4th January 1919 was examined and found to be Rs.3,985-13-11 in cash and Rs.0-12-0 in stamps or Rs.3,986-9-11, while the balance as per departmental cash books amounted to ~~Rxx4,183-12-11~~ Rs.4,183-12-11, resulting in a difference of Rs.197-3-0, as shown below:-

1. Commerce Cash Book	Rs.1,384-13- 3
2. Fuel Account	Rs.2,766- 4- 9
3. Rice Account	Rs. 120- 0- 0
4. Ragi Account	" " "
5. Civil Supplies	Rs. - 87- 5- 1 (minus)
(Director's Office)	Rs.4,183-12-11
Cash on hand	Rs. 3,986- 9-11
Difference	Rs. 197- 3- 0

6. This difference is stated to be the total of amounts paid out of office cash and not brought to account, as detailed below:-

(1) Advanced to contractor Dasappa on 23rd December 1918 for white-washing the building Rs. 170-0-0

(2) Carthire and Cooly paid on 1st December 1918 for removing office furniture to the new building " 17-7-9

Brought forward	Rs.187- 7- 9
(3) Advance to Mr. Linganniah Head Clerk of the office (date of advance and purpose not known.)	10- 4- 0
	Rs. 197-11- 9

Deduct

Director's private money (balance)	Re.0-8-4	
Excess cash in chest	Re.0-0-5	
		0- 8- 9
		Rs. 197- 3- 0

7. On an examination of the several cash books, it is seen that sums aggregating - Rs.451-14-7 (Vide Statement B attached) have been advanced out of office cash ~~custody~~ Contrary to code rules. Another point brought to notice is that large sums of money aggregating - thousands of rupees pertaining to the Fuel - Account have been allowed to be kept back in the office for several days, and in some instances even months. It is desirable and also necessary that such large balances are not allowed to accumulate in the office and that the collections are remitted to the Treasury or - Bank then and there.

8. The Government, in their order No.G.6869-75/P.P.101-18-22 dated 3rd October 1918, sanctioned an advance of Rs.25,000/- for purchase of ragi. But on the ~~xxxx~~ 14th September preceding, the Director drew 2 cheques for Rs.25,000/- in - favour of Mr. Hariyanna out of the Fuel Account which, as already stated in para 7 supra, had a minus balance of Rs. 1349-11-9 necessitating the payment of interest on such overdrawals. - Similarly in the case of rice purchased at - Madras and other places large sums were overdraw

Rs 1349-11-9

from the Mysore Bank, the interest charged on such overdrawals being Rs.989-2-0, as noted in the margin *. Sanction of Government is necessary to admit the charge and will have to be obtained if any such advances had been found necessary, Sanction of Government should have been obtained before overdrawals from the Bank were resorted to.

* Ragi Account.

Interest on overdraft for October 18	Rs.192-15-0
-do- November 18	" 264-14-0
	Rs.457-13-0

Rice Account.

Interest on overdraft	" 531- 5-0
	Rs.989- 2-0

STOCK ACCOUNT. 9. No stock account was maintained and even the book balances of the different foodstuffs, viz., ragi and rice on any day was not readily ascertainable. Excepting ragi purchased locally in bulk and filled up in bags of 80 seers, the rest which was received from moffussil stations both by rail and by road was in bags of varying capacities ranging from 70 to 100 seers, as noted in the margin.* Though a separate folio was allotted in the ledger for cash purchase of ragi and also for godown stock, the entries therein were very confusing. Even the cost of gunney bags, carthire and stitching charges were included therein. Even the No. of bags in stock was not readily ascertainable. Similarly in the case of rice obtained from Madras and supplied by Mr. S. K. Narasimmiah, ~~Mandy~~ Mundy Merchant, Bangalore City, 1500 bags of Burma rice were received in October 1918 and except in one case of 480 bags of red rice supplied at Rs.12-6-9 per bag, neither ~~at~~ the capacity nor the weight of the other bags is given

* 600 bags of 100 seers.
3939 -do-96 "
60 -do-93 "
1423 -do-90 "
965 -do-85 "
6901 -do-80 "
422 -do-72 "
219 -do-75 "
& 275 -do-70 "

14804 bags.

is given in the invoice. On enquiry it was stated that the other 1020 bags also were of the same - weight, viz., 164 lbs.; but it is not convincing, as may be seen from the fact that the amount actually realised by the sale of these bags was more than the amount really due by about Rs.562/- assuming ~~164~~ 164 lbs. to be the weight of each bag. This amount is exclusive of the cost of gunny bags that remained unsold at 8 as per bag due to retail sales, the amount - credited as cost of bags sold being only Rs.407/-. This excess is evidently due to the fact that the capacity of some of the bags at least was more than 164 lbs. Burmah Rice is generally received in bags of ~~120~~ 210 lbs. or 84 seers, as the subsequent consignments show. Assuming them all to be bags of 210 lbs. unless otherwise stated for the 1020 bags, - Rs.21,136 and odd should have been realised or nearly Rs.4,600/- more (Vide memo of calculation attached. Statement E.) The matter, however is not free from objection. Copy of Mr. S. K. Narasimmiah's bill also is attached to the memo

10. 200 bags of Rangoon Rice costing Rs.2,500/- were sent to the Deputy Commissioner, Shimoga; - neither the bill nor the invoice was forthcoming nor even the acknowledgment of the consignee; but - Rs.2,518-12-0 has been received therefor. The circumstances under which Rs.18-12-0 has been received in excess are not understood as no such amount has been debited to the Deputy Commissioner's account. Probably it represents the carthire on the 200 bags at 1½ annas per bag from the Depot to the Railway

Railway Station at Bangalore, charged by the Provincial Depot, but the debit is not traceable.

11. No counterfoil receipts were issued for the moneys received either in the Central or in the branch Depots for sale of rice or ~~g~~ ragi to the public and there was consequently no means of seeing whether all the amounts received have been brought to account. It was stated that the collections in the branch Depots were being paid to Mr. Norohna who paid the amount to the - Director's Office. Nor has there been at any time any reconciliation between the account of the Central Depot and those of the Branch Depots.

12. As already stated above in para ~~surplus~~ 9 supra ragi was being received in bags of different capacities. As invoices ~~do~~ have not generally accompanied the consignments nor acknowledgments obtained from the parties supplied, there was no means of knowing whether the quantities shown as issued from the Central Depot have actually been acknowledged by the consignees or not. In this connection it has also to be stated that bills for food stuffs supplied were not being sent along with the consignments and the dues therefore remain unadjusted. Statements showing the amounts due to and by the several parties is appended (Vide statements F & G & H.)

A C C O U N T S.

13. The Day Book and the Ledger maintained in the Depot were being written up by one Mr. Samba Siva Iyer, a Mandy Merchant of the firm of Messrs. S. A. V. & Co., and any information

relating

relating to the period could be had only from him. Two separate cash books, ~~xxx~~ one for ragi and the other for rice, were maintained in the Director's Office for cash received in that office and the amounts remitted to the Bank of Mysore; but this did not contain the payments made through Bank. No separate Cash Book was maintained in the Depot, for the transactions conducted in the Depot. In the case of transactions from 15th to 22nd November 1918, separate statements for ragi and rice sold have been prepared by Mr. Norohna (Vide copy of ragi account enclosed for reference.) and a memo of the discrepancies noticed between the ragi statement and the Day Book is attached(Vide statement I). In the absence of correct information, it is not possible to say whether the statement or the Day Book entries are correct. The latter have however, been adopted and the balances arrived at It is for the office to ~~say~~ say which of these is correct and correct the outstanding balance if necessary. In this connection it has to be stated that none of the registers bears signs of having been seen or attested by any responsible officer, not even by the Food Inspector nor the Commerce Probationer in charge of the Depot.

14. Cash belonging to one Department was being freely utilised for expenditure in other Departments and advances also were being given to the staff including Gazetted Officers for their travelling and other expenses apart from any Code Rules. A list of such advances is appended (Vide Statement B.)

15. A sum of Rs. 64-13-0 has been paid to Samba Siva Iyer as Travelling Expenses to Madras

Madras and back being an usual charge, Sanction of Government is necessary and will have to be obtained.

16. An account current, a balance sheet and a Profit and Loss Account prepared up to end of February 24th are hereto attached (Vide Statements C. J. & K.)

17. In conclusion, my thanks are due to Mr. Samba Siva Iyer of the firm of Messrs. S. A. V. & Co., for the readiness with which he furnished the information required of him and to Mr. Sampat Kumaran of the Director's Office for the promptness with which he wrote up and completed the several accounts and registers according to instructions.

Assistant Comptroller.

MSR/13-5.

Statement A

Original (3 sheets)

Nov 1-11-18 — 1246-2-0 ✓ paid to Nonoma on 11th

2-11-18 — 663-6-0 ✓ amount paid in office by cheque
873-10-6 ✓ paid to Noron 11th Subaran

3-11-18 — 748-0-0 ✓ paid to Nor on 11th

4-11-18 — 736-0-0 ✓ paid to Noron 11th

5-11-18 — 943-0-0 ✓ ~~884-9-10~~ paid to Noron 11

16

36

2-11-18
Noron 750-0-0 ✓ @ 12-8-0 an
440-0-0 @ 11-0-0
Bazi 550-0-0 @ 11-0-0
D. Society 348-0-0 @ 4-8-0
3-11-18
Soci 440-0-0 @ 11-0-0 Baza

4-11-18

-11-1

Rayappa
on 15-11-18

12-11-18	42-0-0 cash a/c	12-11-18 250-0-0 @12-8-0 Basavaraja R
	637-13-9 Vouchers	500-0-0 @12-8-0 co-operative
		312-8-0 @12-8-0 New Transport
13-11-18	299-8-0 cash a/c	13-11-18 264-0-0 @11-0-0 Basavaraja.
	9-6-0 Vouchers	
14-11-18	113-12-0 cash a/c	14-11-18 125-0-0 @12-8-0 co-operative sil
		2500-0-0 to Shimoga
15-11-18	25-0-0 cash a/c	15-11-18 Pa... road 220-0-0
	~~Dhara canara~~	J. K. Subba Bonia 87-0-0
	273-3-6 Vouchers	New Transport 85-0-0
		[illegible] 2200-0-0
-11-18		16-11-18 New Transport 26-0-0 2 bags
		Tr Subba Rao bh-0-0 in 6 bags

Statement B

Amount advanced from Commerce Department Cash. Contrary to Rules

Amounts recoverable from the civil supplies office	9	14	-
Advance of pay to Librarian pending sanction of Govt.	35	-	-
Advance to office peon Venkata (not for T.A)	1	-	-
Advance to B. D. L. Madhava Rao of Commercial museum.	90	.	.
Advance to Mr. H. K. Ramiengar Commerce Probationer for Travelling allowance	35	2	.
	171	-	-

Amount advanced from civil supplies cash book

Mr. Linganiah being the advance of Rs 25/- advanced on 16-8-18 (to be recovered from the Commerce Dept.)	11	12	-
Advance of pay to Mr. E. Rama Rao Insp. to be recouped from the pay bill sent to Comptroller's office for preaudit.	70	-	.
To Mr. K. H. Ramiah Asst. Dr for T.A for proceeding to Madras	100	.	.
	181	12	-

Amount recoverable from Mr. Linganiah being the excess amount paid on 6-12-18.	5	2	7
Advance of pay to clerk Ananda Rao for want of L.P.C	45	-	-
Advance of pay to Raji depot. Establishment drawn on 16-12-18 (pending receipt of audited bill from Comptroller's office)	49	-	-
	99.	2	7
	451	14	7

(N.B) Though the Director of C. S had an

an imprest of Rs 500/- Rs 492-13-0 had been spent for office Contingencies in Dec and Jany. And the imprest remained encreoped. The above amount of Rs 280-14-7 was paid out of the undisbursed pay of Rs 207-4-9 of the Establishment and other amounts that remained with the Director resulting in a minus balance of Rs 87-5-1.

1/5/19

Statement C. 69

FORM XI.

FOOD SUPPLY.

Statement of account of the Office of the Director of Civil Supplies in Mysore **for purchase of** ~~seed~~ Food grains, **&c.**

for the ~~month of~~ period ending 24th February **1919.**

RECEIPTS.	Amount. Rs.	A.	P.	EXPENDITURE.	Amount. Rs.	A.	P.
Opening Balance....	-	-	-				
1. Amount drawn from Banks on Cheques	585004	6	11	1. Establishment, Contingent &c. charges paid	1614	15	11
2. Amount drawn from Treasury on Advance Memos	3750	.	.	2. Cost of food grains purchased and paid	582773	15	1
2(a) —do— from other disbursers	808	8	6	3. Railway freight, carthire &c.	1573	8	6
3 Cash sales of food grains	130070	9	.	(a) Transfer to other disbursers ...	9060	.	.
4. Other receipts 1. Advances recovered	78210	6	11	4. Other charges paid . Advances receivable	88449	4	6
2. Other items	1	2	.	5. Remittance to Treasury or Bank Try: 18665·5·11 ... Bank. 94761·6·3 ...	113426	12	2
Total Receipts...	.	.	.	Total Expenditure ..	796898	8	2
				Cash balance on 24·2·19	946	9	2
Grand Total...	797845	1	4	Grand Total...	797845	1	4

Dated 1st May 1919.

Station Bangalore.

Signature. Assistant Comptroller

Note

Particulars.	amount due			amount realised.			Balance due			
Basvangudi Corperative Society	1704	.	.	1704	.	.				
Bangalore Woollen, Cotton and Silk mills	550	.	.	550	.	.				Received by mr. Hari in his accounts.
mr. Kodanda Rao	763	.	.	756	.	.	7	.	.	
President, Bangalore city municipality	125	.	.				125	.	.	
Mysore Infantry	125	.	.	109	15	4	15	.	8	
Bangalore city Corperative Society	625	.	.				625	.	.	
Imperial Service Transport Corps (new)	437	8	.				437	8	.	
Deputy Commissioner, Shimoga	2500	.	.				2500	.	.	
Superintendent, Bangalore Palace	220	.	.	210	.	.	10	.	.	Cost of bags to be returned
mr. T. K Subba Rao	153	.	.				153	.	.	For Dewan's Home office S
Deputy Commissioner Kadur District	2200	.	.				2200	.	.	
Old Sowar Lines	154	.	.				154	.	.	
Malleswaram Corperative Society	178	8	.	178	8	.				
Chief Inspector of Police	44	.	.	42	.	.		.	.	Cost of bags to be retur
Imperial Service Lancers	110	.	.	105	.	.		.	.	Cost of bags to be retur
Cash Sales at the Depot	14,281	4	9	14,281	4	9				
Total.	24,170	4	9	179.36	12	1				
Add Cas	36	.	.				3	.	.	Cas Cost of 3 bags of rice

as 12/- postage

Total Cost of Rangoon rice

received from Madras	Rs 20,332-15-1
Railway Freight	1,025-5-0
Cart hire	117-3-0
Coolys for measuring	68-8-0
	Rs 21,543-15-1
Sale amount	24,206-4-9
Total Net Profit	2662-5-8

"Copy"

1/5/19

Statement showing the approximate amount realisable on the 1500 bags of Rice received in Oct 18

Assuming a bag to contain 164 lbs or 66 seers.

	Charges per bag	Cost price	Sale price per palla	Sale price per bag	Amount realisable
480 bags Kesa Rice at Rs 12-6-9	0-13-0	13-3-9	21-0-0	14-0-0	6720-0-0
590 bags Broken Rice at 14-0-9	0-13-0	14-13-9	24-0-0	16-0-0	9440-0-0
70 Orissa Rice at 15-0-9	0-13-0	15-13-9	28-0-0	18-10-8	1306-10-8
300 Sinjandi at 14-4-9	0-13-0	15-1-9	24-0-0	16-0-0	4800-0-0
60 Boiled Rice 13-12-9	0-13-0	14-9-9	24-0-0	16-0-0	960-0-0
					23226-10-8
		Cost of Gunny bags realised			407-0-0
					23633-10-8
		Amount realised as per statement attached			24206-4-9
					572-10-1

16506-10-8

But if the 1020 bags were bags of 84 seers instead of 66 seers the amount realisable would be

$\frac{49520 \times 210}{3 \times 164}$ or Rs 21136-9-4

6506-10-8 or $\frac{49520}{3}$ 21,136-9-4

16,506-10-8

4627-14-8

1/E/18.

Copy of bill dated 22nd October 1918 presented by Mr. S. Kumpanna Narasimhaiya, Bangalore city against the Director of Civil Supplies in Mysore.

Statement of account. Purchase of Burmah rice at Madras.

Date	Descriptions	Receipts			Payments.		
15.10.18	By Mr. Hariyanna, Bangalore by draft.	14,000		-			
22.10.18	"	5,405	10	9			
	To 960 bags of rice bags as per Hossain Saib's invoice				13,625		
	480 bags " A. P and Sons				5,705	10	9
	60 " Jamu Hasain Saib				892	13	
	Loading and other charges as per A bill.				26	15	
	Travelling bill — " B				82	8	4
	1500 Bags in Stock at Govt Depot	19,405	10	9	20,332	15	1
	Balance due as Nine hundred				927	4	4
	and twenty seven odd.						
	Detail of invoices						

960 bags from Jamu Hasain Saib

300 bags Sugandi rice @ 14-4-9 Rs 4269-1-0

20 " Orissa @ 15-0-9 300-15-0

60 " Boiled @ 13-12-9 827-13-0

580 " Small mill @ 14-0-9 8147-3-0

Cart hire @ 0-1-0 per bag 60-0-0

13,625-0-0

480 bags 480 Red rice @ 12-6-9 per bag of 164 lbs — Rs 5655-10-9

To weighment of 480 bags @ 6 Ps 15-0-0

Cart hire for 580 35-0-0

5705-10-9

60 Bags 10 bags broken rice @ 14-10-9. Rs 140-7-6

50 - Orissa - @ 15-0-9 752-5-6

892-13-0

"Copy"

Statement A

Purchases to be paid for — Ragi account

Ledger Folio	Name	Amount		
4	Mr. S.K. Narasimhia	927	4	4
122	Sir. M. Hariyanna	630		
97	Raisaheb of Agara	1	10	10
98	Sankarappa of Doddaballapur	560	14	-
113	Chinnappa of Madwala	2	6	6
114	D. Mallanna of Tumkur	336	3	-
179	Pethanan Yellappa	546	9	-
180	Basaredoy Munisami	447	3	-
181	Peddanan Yellappa	99	6	-
254	Maisby Rangappa	694	14	-
37	New Kharagpur Depot (S.A.V.A.)	26	12	7
	Total	4369	6	5
	Rice Account			
41	Nellore Rice mr Nava Veday Narlu Chetty	16812	4	2
42	Rangoon Rice mr Janoosthassan Saib	2182	9	-
43	Bengal Rice Messers. Appum Ramachandra Rao and S. Siddabasappa	2505	-	-
	Netherland Trading Co.			
	" 6 amount paid to Messers Arraleandco	123125	-	-
	" Messers Bullock and Bros	30133	14	9
	" Gillanders Arbothnot & Co for insurance amt.	239	2	-
	" for 5746 x 4 Bags of Calcutta Rice 1. 9877-3-9 2. 10551-3-3 3. 10551-3-3 4. 9203-4-3	40182	14	6
	Total	215180	12	5
	Gunny bags			
47	Baker & Co for 50 bales of Gunnies	10908	-	-
	Grand Total	230458	2	10

Statement C. 14

Sale proceeds to be realised.

Serial No.	Name.	Ragi account			Rice account			Total		
1	Old Thanagupet - Sub. depots.	190	9	8				190	9	8
2.	New Thanagupet " No. II	1714	1	10				1714	1	10
3	Arkepete Depot	610	2	11				610	2	11
4	Akkipet "	95	12	5				95	12	5
5.	Ragipet "	618	4	4				618	4	4
6	Ayeramaiyanpet Depot	231	14	2				231	14	2
7	Lakkavanpet Depot	429	4	3				429	4	3
8	Santhapet "	266	4	6				266	4	6
9	New Thanagupet Lingappa	34	4	2				34	4	2
10	Tharamandalpet Depot	11	10	11				11	10	11
12.	Mysore City Municipality	1077	1	11	4645	7	5	5722	9	4
13.	Bangalore City Municipality	45	.	.	5	.	.	50	.	.
14.	Deputy Commissioner, Shimoga	605	3	9	4626	11	5	5231	15	2
15.	Mr. Kothanda Rao of the Amateur Dramatic Company	175	9	7	7	.	.	182	9	7
16	Basavanguri Co-operative Society	180	10	3				180	10	3
17	Malleswaram — do —	81	4	6				81	4	6
18	Mr. V. Rangaswami Iyengar. Seringapatam	83	3	3				83	3	3

19.	Mysore Infantry	68	8	6	15	.	8	83	7	2
20.	City Police	72	14	9	2	.	.	74	14	9
21.	City Co. Operative Society	13	12	1	625	.	.	638	12	1
22	Imperial Service Transport Corps.	28	.	.	349	8	.	377	8	.
23.	Superintendent. Bangalore Palace.	17	2	1	10	.	.	27	2	1
24	Mr. T.K. Subba Rao	19	6	2	23	.	.	42	6	2
25	Javarayya of Seringapatam	369	4	9				369	4	9
26	Reserve Police	8	2	1				8	2	1
27	Imperial Service Lancers	18	12	3	5	.	.	23	12	3
28	Chief Electrical Engineer	21	14	2	382	8	.	404	6	2
29	Rev: Wilkinson	5	10	2				5	10	2
D	Amildar. Seringapatam	80	.	.				80	.	.
	Old Sowar Lines	21	14	2	7	.	.	28	14	2
32	Collector, Civil and Military Station.	~~100~~	.	.				600	.	.
33	Central Jail Contractor. Bangalore.	100	.	.				100	.	.
34	Deputy Commissioner, Kadur District				2200	.	.	2200	.	.
35	Amount to be accounted for by the office being the difference between the ~~Sale~~ of the amounts realised by the Sale of rice & that accounted for in the Cash book. (vide memo attached)							26	12	6
								919	12	8
36	Mr. S.K. Narasimhaiya on account of Salt									
	Total							21745	8	3

Assistant Comptroller.

Note

H.

Cash advances to be recovered. Ragi.

1	Amildar, Doddaballapur	733	3	6
2	mr. M.K. Sampat Iyengar.	393	9	9
3	Amildar, Nelamangala	1	8	.
4	V. Chetty of Thyamagondlu	17	3	.
5	Thirumalish of Thyamagondlu	35	10	.
6	Sivaram Setty of "	35	10	.
7	Patel Veeranna	260	15	8
8	Amildar, Bangalore Taluk	729	10	4
9	Lonkappa of Avalahalli	83	13	10
10	Chicka Guruvareddi	1370	.	.
11	Hanumanthavayappa (1240)	40	.	.
12	(1241)	20	.	.
13	(1242)	150	.	.
14	(1243)	200	.	.
15	(1244)	1000	.	.
16	1245	1000	.	.
17	1247	1000	.	.
18	1248	200	.	.
19	1249	1200	.	.
20	1250	160	.	.
21	1251	137	14	6
22	1252	1	9	.
23	1253	.	10	.
24	1254	57	4	.
25	1255	.	15	.
26	1256	.	10	.
27	1257	2	8	.
28	1258	.	15	.
29	1259	250	.	.
	1260	200	.	.

32	162.	5	00	.
33	163.	2	50	.
34	164.	5	00	.
35	165	.	10	.
36	166	3	2	.
37	167.	1	50	.
38	168	1	00	.
39	71	3	12	.
40	72	3	12	.
41	73	3	12	.
42	174.	2	8	.
43	175	.	15	.
44	177	1	4	.
45	178	.	15	.
	Total	10,	238	13

1/19

I

Copy of Ragi Account from 15th to 25th 1918

Date.	Particulars.	Number of Bags.	Value			Cash realised.			Balance Due.			Remarks.
1918												
Nov 15	To Ragi supplied to Infat palace	21	120	.	.	120	.	.				302 d 24. 11. 18.
16	By Sale at Depot (C. P. Subba Rao)	1	45	.	.	45	.	.				
17	- do -		73	.	.	73	.	.				
	Mysore Infantry.	5	33	5	4	33	5	4				
18	Rev. Wilkins	6	40	.	.	40	.	.				Cash Book d 23-11.18.
	Reserve Police	5	33	5	4	33	5	4				
19	Sale at Central Depot	3	20	.	.	20	.	.				
	Mysore Infantry	5	33	5	4	~~33~~	~~5~~	~~4~~	33	5	4	
	Sale at Central Depot		5	.	.	5	.	.				
	Chief Inspector Ag Police	10	66	10	8	66	10	8				Rect No 204 d 25. 11.18
20	Rev Wilkins	9	60	.	.	60	.	.				
	Sale at Depot		10	6	8	10	6	8				
19	Santhusapet	6	40	.	.	-	.	.	40	.	.	
	D. S. Transport Corps.	15	100	.	.				100	.	.	
20	Reserve Police	10	66	10	8				66	10	8	
	Mallesvaram Co. Societ.	20	133	5	4				133	5	4	

	Santhus a/cet	8	53	5	4				53	5	4	
	D. S. Lancers.	30	200	.	.	200	.	.				50/ R. No 206 d 28. 11. 18.
21	Rev. Wilkins.	9	60			60	.	.				
	Sale at Depot by (cfs)	37	250	8	4	250	8	4				
	Mysore Infantry.	25	166	4	8	166	4	-			8	R. No 205 d 25. 11. 18.
	Malleswaram Co Society	20	133	5	4				133	5	4	
22	Mr. Kharde	1	6	10	8	6	10	8				
			24 16	14	4	1190	3	0	1226	11	4	
	Tavarandal a/cet V.R.W Yobags supplied.					775	14	.				R. No 252 d 6. 12. 18 for Rs 439. 12
	Lingappa, New Tav a/cet					639	10	3.				
	S.A.V.A & Co					276	2	.				
	Arl a/cet Depot					450	14	.				
	Gudimet a/cet Depot					863	12	.				
N 20	Santhus a/cet					200	.	.				
21	Mysore Infantry.					166	4	8				
22	Basavangudi Co Society					60	.	.				
23	V. Rao for Ragi Sales					126	7	.				
24	Santhus a/cet					200	.	.				

Statement J.

78

FORM No. XIII.

FOOD SUPPLY.

Balance sheet of the Director of Civil Supplies as it stood on 24th February 1919.

LIABILITIES.	AMOUNT. Rs.	A.	P.	ASSETS.	AMOUNT. Rs.	A.	P.
1. To Balance of amounts outstanding under advances drawn from Govt. Treasuries and Banks. ...	476136	3	3	1. By advances recoverable (Vide statement attached) ...	10238	13	7
				2. Bills receivable (Vide statement attached) ...	21745	8	3
				3. Value of stock ~~on hand~~ transfd to Food Controller ...	669560	8	
2. Bills payable (Vide statement attached).	230458	2	10	4. Cash Balance ...			
				(a) In Bank ...			
				(b On Hand transfd to Food Controller	9060		
To net Profits	4010	7	9	5. To net Loss ...			
TOTAL....	710604	13	10	TOTAL.....	710604	13	10

Station Bangalore.

Date 18th May 1919.

Assistant Controller.
Signature.

Hirsle.

Statement K.

FORM No. XIV.

FOOD SUPPLY.

PROFIT AND LOSS ACCOUNT.

Goods Account.

To	Amount. Rs.	A.	P.	By	Amount. Rs.	A.	P.
1. ~~Value of stock on hand on the 1st of the month~~ Depot charges paid ...	3188	8	5	1. ~~Depot charges paid~~ ...			
2. Goods purchased during the ~~month~~ period	815019	2	6	2. Goods sold during the month ...	152657	10	8
3. Net profits ...	4010	7	9	3. Value of stock on hand on the last day of the month ... transferred to Food Controller	669560	8	..
				4. Net loss ...			
Total Rs...	822218	2	8	Total Rs...	822218	2	8

Date 18th May 1919.

Station Bangalore.

Signature. Assistant Comptroller.

Noted.

Rice amount up to 22nd Nov 18

(80)

Cash Sales.

Nellore Rice as per Day Book	14296-1-10
Rangoon Rice	14281-4-9
Realisation on account of credit Sales up to 17 Dec 1918	3655-7-4
Amount credited to the Cash book up to end of 17 Dec 18	17930-2-0
Cash transferred to T.C's account as 0 Balance	9060-0-0
Total	26990-2-0

Payments made on account of cash purchase of Magistic Vide details in Page 39 ledger

Cart and Coolie hire paid on 18th & 19th Nov 18 as per Voucher of Mr Noronha.	11-7-0
To down Stocks III	5204-8-5
	32206-1-5
Balance to be accounted for	26-12-6

1/8/19

C. O. 355—L. A. D. 11] Objection statement on the examination of the ~~Director of Civil~~ Superintendent accounts for the period from 4.9.18 to 22.10.18

WD A0629—GPB—5,000—28-11-17

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
1.	In the following cases Madras Stamps instead of Mysore Stamps were affixed to the Payers receipts.				
Date of receipt	From whom obtained	Amount			
6.10.18	Khader Hussain Sahib	252..	In future Mysore Stamps should be affixed to the Payers receipts.		
19.9.18	do.	1678..			
16.9.18	Haje Bacha Sahib	673 2 10			
3.10.18	Ramanna	150 4.			
2.	Cash bill No: 1124 of 7.10.18 for Rs. 163.8.0 issued to Venkatadasappa for Ragi purchased - 12 Candies & 96 Seers		As the amount paid in the Cost of 2106 Seers & not 2016 Seers (12 Candies & 96 Seers as per receipt Register) the original entries of 2016 in Day Book.		

Chief / Senior Auditor.

C. O. 355—L. A. D. 11]

Objection statement on the examination of the Director of Civil Supplies accounts for the period from 14.9.18 to 22.11.18

WD A0629—GPB—5,000—28-11-17

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
		—	Ledger and receipts		
	2106 at Rs. 50. 163-8.		have allied to 2106		
	2016 at Rs. 50. 157-8-3		Lucs. Me eneers		
	Difference 6-15-9	6-15-9	payment of Rs. 6-15-9		
			Should be recovered.		
3.	Ledger Page 204.		As per gate passes the		
	Railway freight		Railway freight comes		
	19-11-18 99-11-0		to Rs. 99-11-0 as detailed		
			below:-		
			112 Lucs - 47-14-0		
			220 Lucs - 37-2-0		
			125 Lucs 30-11-0		
			457 Lucs 99-11-0		
			The eneers payment of		
		4.	4 annas should be		
			recovered—		

Chief / Senior Auditor.

C. O. 355—L. A. D. 11] Objection statement on the examination of the Director of Civil Supplies accounts for the period from 14.9.18 to 22.11.18

WD A0629—GPB—5,000—28-11-17

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
4	The following are the Cases in which there was an excess charged over the quantities issued to the depots				
Date of issue	Name of depot — Quantity issued — Value — Charged — Actual Cost — Difference				
13.11.18	23. Cottonpet 15 bags of 96 Lbs — 104 8 6 — 111 12 9 — 7.4.3		These amounts should be recovered from the respective depots		
	43 Rajpet — do. — 104 8 6 — 111 12 9 — 7.4.3				
	26. Guddemianpet — do. — 104 8 6 — 111 12 9 — 7.4.3				
22.11.18	43. Rajpet 15 of 80 — 109 6 2 — 110 12 7 — 1.6.5				
	5. Ledger page 112 — Amilda Bangalore — Bags Lbs		In the receipt register 45 Candies and 80 Lbs i.e. 7280 Lbs have been noted as received. The discrepancy between		
22.11.18	40 of 72 = 2880				
	51 of 80 = 4080				
	6960 Lbs				

Chief / Senior Auditor.

C. O. 355—L. A. D. 11]

Objection statement on the examination of the Director of Civil Supplies accounts for the period from 16.9.18 to 22.11.18

WD A0629—GPB—5,000—28-11-17

Serial No.	Description of item				Amount placed under objection			Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
								the receipt register and ledger may be explained.		
6	1.11.18. Anicut-Oddankuppam									
	Cost of 104 gunnies at Rs. 85 per 100 Gunnies to 88.6.5							It may be explained why only 87.5.9 is taken for the Cost of Gunnies.		
7	1.10.18. 25. Rajapet Depot							Credit 43.3.9 instead of 43.5.7 is calculated to be the balance of 51 bags		
	51 bags of 96 Lbs.	380	1	9						
	51 bags at Rs. 85	43	3	9						
	Coal Engine Hire	1	9	6	0	1	10	at Rs. 85 per 100, the difference of 0-1-10		
	Cart hire	4	12	6				should be recovered		
	Total	429	11	9				from the depot		

Chief / Senior Auditor.

C. O. 355—L. A. D. 11]

Objection statement on the examination of the Director of Civil Supplies accounts for The period from 14.9.18 to 22.11

WD A0629—GPB—5,000—28-11-17

Serial No.	Description of item			Amount placed under objection		Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
9.	13.10.18. 25 :- Rapi for 40 bags at Rs. 84 per 100					Rs. 33.3.2 instead of 33.9.7 charged for gunnies — The difference of		
				- 6	5	0.6.5 should be recovered from the Depot		
9. 10.10.18	44. Mr C.D. Narayana Rao. Chamrajnagar					Price Rs. 843.6.0 instead of 853.6.0 in the Day book & ledger the balance		
	100 bags 89.96 at Rs. 50	745	5			of Rs. 10 should be		
	Gunnies at 84	84	-			recovered :		
	Twine Coorgali	13	2 -	10	-			
	Carr thru	9	6					
	Extra charges for loading	1	9 -					
	Total	853	6					

Chief / Senior Auditor.

C. Q. 355—L. A. D. 11]

Objection statement on the examination of the Director of Civil Supplies accounts for the period from 16.9.18 to 22.11.18

WD A0629—GPB—5,000—28-11-17

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
10. 11.10.18	23. Harlepeh Depot 17 bags of 96 at R. 50 — 128 3 3		As per Calculation the amount ought to be 126-11-3.		
(11)	24. Cuddapah 17 bags 96 at R. 50 — 128 3 3		— do —		
(12)	Seedalingapoya				
9.12.18 13.12.18	Purchase of 49 bales of 300 gunnies each by the Provincial grain depot. — 8820 . . / 2520 . .		The circumstances under which these charges were paid by the Director may be stated as the charges are debitable to the Road Controller's account as the Provincial depot.		

Chief / Senior Auditor.

C. O. 355—L. A. D. 11] . Objection statement on the examination of the Director of Civil Supplies accounts for the period from 4.9.18 to 28.12.18

WD A0629—GPB—5,000—28-11-17

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
13			under this charge		
24.12.18	T. A. bill of Mrs Lambert Lina Dyer on account of her Journey to Bangalore & Madras in Sept.r & November 18 respectively	64 13	It may be noted why 1st class fare i.e. Rs. 20.9.0 was claimed & paid from Madras to Bangalore City while on the previous occasions only Second class fare has been claimed & paid.		

Chief / Senior Auditor.

Statement showing the items of expenditure for which receipts/ without stamps are obtained.

Date	Name	amount		
29. 9. 18	Lakshmana Rao	248	9.	6 ✓
1. 10. 18	Syed Buddan Shahib	156	8	3 ✓
1. 10. 18	Muni Nanjappa	188	8	6 ✓
"	Muniappa for Shivanna	153	6.	9 ✓
"	Munireddy	52	6.	9 ✓
2. 10. 18	Surappa	50	3.	9 ✓
"	yellappa	146	〃	3 ✓
"	Ramiah	109	2	6 ✓
"	Siddappa	〃 9	11	. ✓
"	Muniappa	95	10	〃 ✓
"	Patel Ramaswamy	〃 3	5	9 ✓
3. 10. 18	Budappa	91	1	. ✓
"	~~Basappa Chary~~ Sanjeevanna	50	11	. ✓
"	~~Basappa~~ Thimme Gowda	93	2	6
"	Venkata Basappa	155 ~~152~~	2	10 ✓
	Patel Munisamy	〃 9	6	9 ✓
	〃	〃 9	11	.
	Munisamy.	〃 9	1	. ✓
	Venkata Samappa, Rayappa	100	2	9. ✓
〃 10. 18	Ravanna	52	13	11. ✓
5. 10. 18		95	10	8 ✓
"	Rudraiah	〃 3	10	7. ✓
6. 10. 18	Venkatiah	81	8	3. ✓
	Venkatadenappa for Thimmi Gowda	163	8	. ✓
7. 10. 18	Muniappa	1〃 5	1〃	10. ✓
"	Balreddy	103	2	10. ✓

25

2620. 9-3

Date	Name.	Amount.			
		26	20	9	3
6 10 18	Chinna Appa	208	6	.	✓
"	Seetha Appa	99	6	9	✓
"	Muni Appa	101	.	.	✓
"	Chick Naing Appa	152	15	1	✓
"	Muniswamy Appa	50	6	1	✓
"	Ramachandra Appa	52	3	11	✓
"	"	51	12	11	✓
"	Lakshmi Ch	36	7	10	✓
"	Anekal Muni Appa	213	2	1	✓
10. 10. 18.	Pillick	52	14	.	✓
"	Thimmiah	44	7	7	✓
"	Nyatappa	153	6	1	✓
"	Pilliah	47	11	3	✓
"	Ramaswamy Appa	132	14	7	✓
"	"	41	14	7	✓
11 10 18	Thippareddy	94	6	6	✓
~~14 10 18~~					
17 10 18		154	14	2	✓
12 11 18	Muniswamy Appa	637	13	9	✓
5 11. 18	Muni Appa	50	0	10	✓
	Sreekumma.	120	2	11	✓
12 11. 18	Seetharam Singh	471	6	6	Want of Papers received
15 - 11 - 18	Para Sahib	273	3	6	✓
17 11. 18	Pasal Reddy	1188	12	.	✓
18 11 18	Muni Appa	590	-	3	✓
19 11 18	Byrappa Lakkasan	95	5	6	✓
	Pilliah.	473	14	5	
		5214	6	4	

Date.	Name	Amount.			
31. 10. 18.	Shanbhogue Thimmiah (Ranga Setty)	40			
"	Patel Munigowda.	150			
"	Patel Abdul Jaleel	200			
"	Shanbhogue Ramachandra Setty	1000			
"	Thotadappa Siddappa	1000			
"	Siramale Subbarappa.	1000			
"	Gurusamba Lingappa.	1000			
"	Shanbhogue Venkataramiah.	200			
4. 11. 18	Chick Gurusareddi	1050			
"	Lingappa son of Phasala Reddy.	1000			
"	Patel Hanumappa	200			
"	Patel Veeramma.	1000			
"	Hanumantha Reddy.	500 ~~250~~			
"	Patel Thimme Gowda	500			
"	Dyavappa	250			
"	Patel Munisamiah.	500			
"	Lankappa & Abbalakki	500			
15. 11. 18					
25. 9/18	amount paid to mainty Ranga Setty for Cart hire	209	12	6	
30 11/18	Mess. C. Mallamma & Son	1103	12	3	Want of P. receipt
5. 12/18	Chunnalal & Co	3505	7	6	—do—
31-12-18	Chunnalal & Co	1479	13	2	—do—
22-11-18	Cart-mainty Ranga Setty on account of Rytrishi	1892	9	-	Want of S. receipt

Mal[illegible] Money Bills for the supply of Rice by the undermentioned, which were not produced for audit.

date of supply	By whom	Value	date of payment	Amount	
1-11-18	Vellakaranyam Chetty - Iyamapundy 200 bags @ 80	1402 3 -	24-10-18	1420	
do -	53 B.V. Liemmalayya Iyamapundy 400 bags @ 80	2804 6 -	24-10-18	2840	
do -	54 Mallal Sivaram Chetty Iyamapundy 400 @ 80	2804 6 -	24-10-18	2840	
25-10-18	66 Nalgamballi Rudrappa Ramappa 400 bags @ 85	2979 10 3	30-10-18	2979 10 3	
1-11-18	79 Somarappa Ganappa of Gallihalli 80 bags @ 80	560 14 -			
		849-80 524 14 9			
4-11-18		80 @ 80 560 14 -			
		Coorg 80 Gunnies 64 - -			
11-11-18	Cart @ 1666 75	1099 6 -		2810 - 9	
20-11-18	107 Rama Reddy Agara 85 @ 80	527 14 9			
	799-80	490 10 8	3-1-19	987 8	Since received
		-31 1 -			
22-11-18	Lemkappa Amalahalli 67 @ 80 Lems	416 2 2			
1-11-18	75 N.C. Bhasharial @ Rs 100 @ 80	701 1 6 ✓			Since received
22-11-18	do. 100 bags @ 90	778 11 8 ✓			
1-11-18	Amildar, Doddaballapur 104 @ 80	733 4 9			
12-11-18	Begur Sheikdar Sitaram Singh - Value @ 607 2 Lems	471 6 6			
14-11-18	98 Sankarappa @ Doddaballapur 80 bags @ 80	560 14 -			
21-11-18	46 - Amildar D. [illegible] 904-80	630 15 9			

16

Date	From whom	Amount
21.11.18	1 Kleinwagen. Madame 6 1/2 Liter	52 6 6
	114. Sinn Kalla Kalle Thimme Gonda 123 1/2 Liter	96 3 2
22.11.18	92 Hinkel Bayular 604-12 579 80	540 5-8

92

G. R. S. VI—G/32

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

GENERAL AND REVENUE SECRETARIAT
( )
, *the* 191 .

Date of issue 2nd July. 19

Signed by Mr A. V. R.

Section
File No.
Serial No.

No. G 561/F. S.

To The Food Controller &
Dr G. C. S. Mudaliyar

Sir
I am directed to
make reference to the cor-
respondence ending in
this office letter no G 26975/
P. P 134-18-601 & 30. 5. 19
regarding the audit
of the accounts of the

over.

Office of the Dy C.S. upto
the 7th Feb 1919 and to re-
quest that the necessary
explanations to the several
irregularities & discrepancies
pointed out in the audit
(copy of which was forwarded by an early mail
by the Company)
report may be furnished
very early - If any urgent
explanation is reqd
Mr C. Rangaswamy Naidu
(Asst to the Prin'l he shall charge of this case)
should - the same may
be obtained from him and sent to Govt -

List of enclosures -

The detailed report
called for in para 5 of
G.O. No. G. 1518/P.P. 1384-28-224 S
22nd Jan 1919 may
be furnished
by the end
of Feb -

Copied by

Examined by

WD 1744—GPB 30,000—19-3-19

Accts
2-719
Accts Secy

Copy of the above is
forwarded to Mr C. Rangaswamy Naidu
Asst Secy
Commercial Dept
for information

D. 1496 43

IN REPLY REFER TO
NO. 1613
ENCL. 176

Tel: Address.
"Civisup"

29 JUL 1919
2339

Office of the Food Controller and
Director of Civil Supplies in Mysore.

Bangalore, Dated 18th July 1919.

From

K. MATTHAN, Esq., B. A.,

Food Controller and Director of Civil Supplies in Mysore.

To

C. S. Balasundaram Iyer, Esq., B.A.,

Chief Secretary to the Government of Mysore,

Bangalore.

Sir,

Adverting to correspondence ending with your letter No. G. 56/F.S. dated 2nd July 1919, I have the honour to submit for the information of Government the following preliminary report about the financial results of the transactions connected with food supply arrangements from the commencement of the operations in the middle of September 1918 till the end of June 1919.

2. Mr. Ranganatha Rao Sahib who was appointed whole time Director of Civil Supplies by G. O. No. G. 2323-73/ P.P. 6-18-10 dated 31-7-18, was in charge of all the operations till 22-11-18, when I was appointed Food Controller. Mr. Rao Sahib continued to be the Director till February 1919, when the two offices were amalgamated and combined in myself by G. O. 17327-77/ P.P. 134-18-286 dated 14-2-19.

3. The totoal amount sanctioned by Government up to date by way of advances to the Director and Food Controller for utilization in connection with food supply operations is 19½ lakhs of rupees as detailed below.

a) By G. O. No. G. 6069-75/ P.P. 101-18-22 dated 3-10-18 to the Director for buying and storing ragi Rs.25,000.

b) By G. O. No. 7951-4/P.P. 102-18-12 dated 31-10-18 to the Director for purchasing paddy Rs.25,000.

c) By. G.O. No. 8337-49/P.P. 122-18 dated 9-11-18 to the Director for import of rice from Burma and Bengal Rs.15,00,000.

d) By G.O. No. 9378-432/ P.P. 134-18-26 dated 25-11-18 to Food Controller for commandeering stocks Rs.3,00,000.

e) By G. O. No. 77903-5/ P.P. 139-18 dated 19-2-19 Rs.1,00,000.

Note. In addition to the foregoing advances, an imprest of Rs.25,000 to each Deputy Commissioner and Rs.500 to each Amildar, and Rs.80,000 to the Deputy Commissioner, Mysore have been sanctioned but as these officers are directly responsible to Government for accounting for these advances, it is not necessary to notice them here.

4. According to the report of the Assistant Comptroller (Mr. Subbramaiya) who has audited the accounts of the office of the Director till the time of its amalgamation with that of the Food Controller, the Director (Mr. Rao Sahib) had drawn from the Banks and Treasuries during the said period, out of the foregoing advances (items a,b,c,), a sum of Rs.5,88,759-6-11, besides receiving in cash from the Food Controller a sum of Rs.808-9-6 making a sum total

of R$5,99,562-15-5 out of which R$1,13,426-12-2 had been remitted or returned to the Bank and Treasuries leaving a nett balance of R$4,76,136-3-3 outstanding. The amount drawn was utilized chiefly for giving advances to some merchants, ryots, and Amildars who undertook to supply ragi, and for making cash payments for purchases of rice made in Burma, Bengal, and Nellore. A sum of R$3750 was spent in the purchase of 1000 bags of salt in December 1918. The total amount of advance given was R$88,449-4-6 out of which R$78,210-6-11 has been repaid leaving a balance of R$10,238-13-7 still to be recovered for which a detailed statement has been furnished. (Appendix A.) Necessary steps have been taken for the early recovery of these amount The payments made for cash purchases of food grains and salt amounted to R$5,82,773-15-1, and the realizations from the cash sale thereof at the Depots to R$1,30,070-9-0. The realizations were remitted to the Mysore Bank or the Treasuries from time to time and became an additional source of credit to the Director for subsequent drawings.

5. A sum of R$2,30,458-2-10 as particularized in the appended statement B, is shown as due <u>to</u> parties for supplies made to the Director and a sum of R$21,745-8-3 as detailed in Appendix C as due <u>from</u> parties for supplies made to them by the Director. Out of the above Sum of R$2,30,458-2-10, a sum of R$2,25,849-10-5 has since been adjusted reducing the nett outstandings on the Director's account to R$4,608-8-5. Necessary action has been taken for the early recovery of the amounts due to us.

6. The nett result of the foregoing transactions, are exhibited below in the form of tabular statements to facilitate ready perception of the exact financial position at the time when the Director's office ceased to exist as a separate and independent unit. The statements are based on the figures furnished in the Auditor's report.

I CASH ACCOUNT.

Receipts.	Rs	a.	p.	Expenditure.			
Amount drawn from Banks on cheques against the advances a,b,c, Supra	5,85,004	6	11	Establishment contingent etc. charges paid	1,614	15	11
Amount drawn from the Treasury for purchase of 1000 bags salt	3,750	0	0	Cost of food grains and salt purchased and paid	5,82,773	15	1
Received from the F.C. for freight carthire etc. on account of above consignments of salt.	808	8	6	Railway freight carthire etc.	1,573	8	6
Amount realised by cash sales of food grains and salt	1,30,070	9	0	Transfer to the F.C. in cash	88,449	4	6
Advances repaid	78,210	6	11	Remitted to the treasury 18,665 5 11 Bank 94,761 6 3			
Other items (By value of a cheque book)	1	2	0		1,13,426	12	2
				Total Expenditure	7,96,898	8	2
				Cash balance on 24-2-19	946	9	2
Total	7,97,845	1	4	Total ..	7,97,845	1	4

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II Goods or Stock Account.

Value of Goods purchased	8,15,019	2	6	Value of the goods sold during the period	1,52,657	10	8
Depot Charges etc. paid	3,188	8	5	Book value of stock transferred to the F.C.	6,69,560	8	0
Net profits	4,010	7	9				
Total ..	8,22,218	2	8	Total	8,22,218	2	8

III BALANCE SHEET.

Liabilities.				Assets.			
To Balance of amounts outstanding under advances drawn from Govt. Treasuries and the Bank.	4,76,136	3	3	By advances recoverable (Vide Statement attached Appendix A)	10,238	13	7
Bills payable or amounts due to parties for supplies made (Vide statement attached Appendix B)	2,30,458	2	10	Bills receivable or amounts outstanding and recoverable from parties for supplies made Vide Statement attached Appendix C)	21,745	8	3
To nett Profits	4,010	7	9	Value of stock transferred to F.C.	6,69,560	8	0
				Cash transferred to F.C.	9,060	0	0
	7,10,604	13	10		7,10,604	13	10

7. To the above drawings should be added a sum of Rs4,30,000 out of 5 lakhs authorised by the Director (Mr. Rao Sahib), in December 18 and 19, to be paid at Calcutta through the Eastern Bank, Ltd. (only 70,000 rupees have been taken into account in the figures furnished by the auditor as having been drawn from the Banks.) Out of this amount of Rs4,30,000 a total sum of Rs1,65,741-1-3

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was refunded. The nett drawings thereforeamount to Rs2,64,258-14-9 which are accounted for as follows:--

To Netherlands trading Society for 10,000 bags of Burma rice received per S.S. Bulimba	1,53,258	14	9
To Becker Gray and Co., for gunnies supplied	10,908	0	0
To same firm for 2184 bags rice supplied	40,182	14	6
Do. For 3276 bags Bengal rice supplied	58,589	10	0
To be accounted for by Mysore Bank	1,319	7	6
	2,64,258	14	9

8. As Director of Civil Supplies I have operated on the undrawn balance out of the advance of 15½ lakhs (items a,b,c, Supra) to the extent specified below.

Drawn from the Bank	6,30,780	7	8
Less refunds	1,26,793	0	6
Net drawings	5,03,987	7	2

Payments

Value of Burma rice paid for	4,73,195	11	6
On account of old outstandings Director's Account	21,499	13	2
Clearing Charges	6,167	10	6
Bank Charges	3,113	0	0
Total	5,03,976	3	2

9. The accounts of the Food Controller representing operations against the advance of 4 lakhs sanctioned to him (vide items d and c in para 3) supra stand as shwon in the appended statement #

10. Hitherto the two sets of accounts viz. those of the office of the Director and those of the Food Controller have had, from the very nature of the case to be maintained separately. At the time of the amalgamation of the two offices in February last the accounts, books, and registers of the Director had been taken away by the Auditor and it was not known what the balances were, which had to be carried over to, and incorporated in my accounts. A copy of the Auditor's report was received here, only in the month of May 1919 and I have now made arrangements for the two sets of accounts being connected and combined with one another. The three Provincial Grain Depots were also being hitherto treated as separate units and were maintaining separate accounts. In accordance with the suggestions of the Financial Secretary to Government and the Comptroller I have recently made arrangements for all these transactions being brought on a centralised set of accounts to be maintained in my office. Complete and correct accounts can only be arrived at after every individual ledger account has been written up. In the meanwhile, subject to verification, and such correction as may be found necessaary later on, I beg to furnish below a provisional summary which gives a rough and approximate idea of the financial posistion at the end of June 1919.

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I' Advance Account

1. Total amount of advances sanctioned by Govt. (Vide para 3 Supra)					19,50,000	0 0
2. Nett amount drawn from the Banks and treasuries by the Director and Food Controller:--						
a) By the Director (Mr. Rao Sahib as per auditor's report vide para 4 supra	4,76,136	3	3			
b) By do. (Vide para 7 supra)	2,64,258	14	9			
c) By me as Director (Vide para 8 supra)	5,03,987	7	2.			
d) By me as Food Controller out of 4 lakhs advance (4 lakhs less 1,53,649-2-7, the closing balance in the treasury on 30/6/19	2,46,350	13	5			
					14,90,733	6 7

II Balance Sheet.

Liabilities.				Assets.			
To Balance outstanding adjustment	14,90,733	6	7	By advances recoverable:--			
To Bills payable				a) by Director (Append. A)	10,238	13	7
a) By Director (Append.B)	4,608	8	5	b) by F. C. (Append. F)	2,22,683	2	6
b) by F. C. (Append./D)	5,00,151	4	1	By value of stock on hand			
To Deposits returnble (Append. E)	7,525	0	0	a) P.G.D. B'lore	2,36,495	7	1
				b) P.G.D. Mysore	34,064	10	0
				By Burma rice received in June under distribution to be included in Depot stock or to be billed for (8,66,568-5-0)			
				Less cash realised in June for supplies to C. M. Station and Mining Board K.G.F. (Rs91,339-8-0)	7,75,228	13	0
				By Bills receivable			
				a) By Dr. App. C.	21,745	8	3
				b) by F.C. App. G.	3,19,122	7	5
Profits	47,820	3	4	By cash on hand to credit of F.C. in the Bank	4,27,024	2	0
				in P.G.D. B'lore	4,235	6	7
Total ..	20,50,838	6	5	Total ..	20,50,838	6	5

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The above provisional statement shows profits to the extent of Rs47,820, as the result of the food supply operations. But this does not take account of

1) the losses due to sales at concession rates sanctioned from time to time;

2) charges on account of depot establishments;

3) amounts likely to be not realised out of bills sent out on account of shortages etc. Per contra, the value of some of the stock not available in the depots (especially of ragi) at current market rates will be more than the book value which has been taken ~~in~~ credit for in the foregoing statement.

I have the honour to be,

Sir,

Your most obedient servant,

Food Controller & Director.

21-7-43

Appendix A.

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Advances recoverable by (a) Director of Civil Supplies in Mysore.

Serial No.	Ledg. F.	Name	Amount.
1	46	Amildar, Dodballapur	733 3 6
2	49/	Mr. M. K. Sampathiengar	393 9 9
3	50	Nelamangala, Amildar	1 8 0
4	52	V. Chetty of Thyama Gondu	17 13 0
5	53	Thirumalaih of "	35 10 0
6	54	Sivaram Setty of "	35 10 0
7	96	Patel Veeranna	260 15 8
8	112	Amildar Bangalore Taluk	729 10 4
9	116	Lonkappa of Avalahalli	83 13 10
10	117	Chicka Guruva Reddi	1,370 0 0
11	140	Hanumantharayappa	40 0 0
12	141	Karim Khan, Shopkeeper near Dodballapur	20 0 0
13	142	Patel Muni, Muni Gowda of Melkote	150 0 0
14	143	Patel Abdul Jalul of Kadanur, Madure Hobbi	200 0 0
15	144	Shanabogue, Ramachandrappa of Honnavar	1,000 0 0
16	145	Thotadappa, Siddappa	1,000 0 0
17	147	Gurusamba Lingappa	1,000 0 0
18	148	Shanabogue Venkitachellaiaya	200 0 0
19	149	Marahalli Venkanna & ryot Muniappa	140 0 0
20	150	Machagowdahalli Krishnappa	160 0 0
22	152	Naranappa of Alasandura	1 9 0
21	151	Patel Lakshmanaya, Yellahanka	137 14 6
23	153	Patel Venkatappa of Kagile	0 10 0
24	154	Patel Hanumantharaya of Jakkur	51 4 0
25	155	Patel Thammanna of Puttanahalli	0 15 0
26	156	Mudduraya of Yellahanka	0 10 0
27	157	Patel Venkate Gowda of Dodbellahalli	2 8 0
28	158	Patel Ramaiya of Sivaganayakanhalli	0 15 0
29	159	Shanaboque Shankarappa of DodabannaSandara	250 0 0
30	160	Patel Hanumappa of Kouvappan Agrahar	200 0 0
31	161	Hanumantha Reddi of Adi Viswanathapur	500 0 0
32	162	Patel Thime Gowda of Sregandha kaval	500 0 0
33	163	Dyavappa of Dyavasandra	250 0 0
34	164	Patel Muniannaya of Gollahalli	500 0 0
35	165Chick	Thayappa alias Munihanumappa of Yelahanka	0 10 0
36	166	Mavadu Rangappa and Puttappa	3 2 0
37	167	Hanumanthappa bin Thyruvagappa of Yela-	150 0 0
38	168	Maleyappa alaias Annaiah of Yelahanka	100 0 0
39	171	Siddappan Ayappa of Dodbanasavadi	3 12 0
40	172	Chinnannan Thayanna of Dodbanasavadi	3 12 0
41	173	Doddobli Chinnanna of do.	3 12 0
42	174	Veerakempaiya of do.	2 8 0
43	175	Chikkobli Ankanna of do.	0 15 0
44	177	Banalli Munisami of do.	1 4 0
45	178	THaggati of do.	0 15 0
		Total ..	10,238 13 7

M. S. Ramachandra Rao

for Food Controller

Appendix B

Bills payable by the Director of Civil Supplies.

Serial No.	Ledg. F.	Name	Amount.
1.	4.	Mr. S. K. Narasimaiah	927 4 4
2	122	" Hariyanna	630 0 0
3	97	" Pasalreddy of Agara	1 10 10
4	98	" Sankarappa of Dodballapur	560 14 0
5	113	" Chinnappa of Madiwalla	2 6 6
6	114	" Sunkada Katte Thimma Gowda	96 3 2
7	118	" D. Mallanna of Tumkur	336 3 0
8	179	Pithanna Yellappa	546 9 0
8	179	Basareddy Munisami	447 3 0
9	180	Maistry Rangappa	694 14 0
10	254	Piddannan Yellappa	99 6 0
11	181	New Taragupet Depot (S.A.V.A.)	26 12 7
12	37	Total ..	4,369 6 5

Rice Account.

13	41	Nellore Rice Mr. Theva Vudayavarulu Chetty	16,812 4 2	
14	42	Rangoon rice. Janoo Hassan Sait	2,182 9 0	
15	43	Bengal Rice Messrs. Appanna Ramachandra Rao & Co. and S. Siddabassappa	2,505 0 0	
16	48	Netherland Trading Co. To Amount paid to Messrs. Arrabu & Co.	1,23,125 0 0	
17		Messrs. Bullock & Bros.	30,133 14 9	
18	239	Gillanders Arbuthnot & Co. for insurance	239 2 0	
19	236	To Messrs. Becker Gray & Co. for 54614 bags of Calcutta rice 1) 9,877 3 9		
		2) 10,551 3 3		
		3) 10,551 3 3		
		4) 9,203 4 3	40,182 14 6	
		Total	2,15,180 12 5	
		Gunny Bags.		
20	236	Becker & Co. for 50 bales of gunnies	10,908 0 0	
		Grand Total ...	2,30,458 2 10	
		Deduct 2, 25,849-10-5 since paid on account of items 13- 14- 15- 16- 17- 19- 20	2,25,849 10 5	
		Balance payable as detailed in the annexure &.	4,608 8 5	

Mo Narasimhachendra Rao
for Food Controller

Annexure to App B.

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Bills payable by

a) Director of Civil Supplies

Led. Folio.	Name.	Amount.
4	Mr. S.K. Narasimiah	927 4 4
122	Mr. M. Harayanna	630 0 0
97	" Pasalreddy of Agara	1 10 10
98	" Sankarappa of Dodballapur	560 14 0
113	" Chinnappa of Madivala	2 6 6
114	" Sunkadakatte Thimme Gowda	96 3 2
118	" D. Mallanna of Tumkur	336 3 0
179	" Pethaunanyell appa	546 9 0
180	" Basareddy Munisammy	447 3 0
181	" Reddannan Yellappa	99 6 0
254	" Maistry Rangappa	694 14 0
37	New Taragupet Depot (SAVA)	26 12 7
	Gillanders Arbuthnot & Co.	239 2 0
	Total ..	4,608 8 5

for Jc

Appendix C.

Bills Receivable

b) By Director of Civil Supplies.

Name		Amount.
Mr. M. Hariyanna, Old Taragupet Depot		190 9 8
S. K. Narasimaiah New Taragupet No. II		1,714 1 10
Sankarappa Sivappa Arlepet Depot		610 2 11
Thimmarayappa, Akkipet Depot		95 12 5
Harianna, Ragipet Depot		618 4 4
Narassappa, Gudumain Depot		231 14 2
Adeppa, Cubbohpet Depot		429 4 3
Govindarahuji, Santhusapet	..	266 4 6
New Taragupet Lingappa	..	34 4 2
Tharamandalpet,Depot	..	11 10 11
		4,202 5 2
Others.		
Mysore City Municipality	..	5,722 9 4
Bangalore City Municipality	..	50 0 0
Deputy Commissioner, Shimoga	..	5.231 15 2
Mr. Kodanda Rao	..	182 9 7
Basavangudi Co-operative Society	..	180 10 3
Malleswaram "	..	81 4 6
V. Rangaswamiengar, Seringapatam	..	83 3 3
Mysore Infantry	..	83 9 2
City Police	..	74 14 9
City Co-operative Society	..	638 12 1
I. S. T. Corps	..	377 8 0
Superintendent, Bangalore Palace	..	27 2 1
Mr T. K. Subba Rao	..	42 6 2
Basavarayya Of Seringapatam	..	369 4 9
Reserve Police	..	8 2 1
Indian Service Lancers.	..	23 12 3
Chief Electric Engineer	..	404 6 2
Rev. Wilkinson	..	5 10 2
Amildar Seringapatam	..	80 0 0
Old Savar Lines	..	28 14 2
Collector, C. and M. Station	..	600 0 0
Central Jail, Bangalore	..	100 0 0
Deputy Commissioner, Kadur	..	2,200 0 0
Amount to be accounted for by the Office being the difference between the amounts realised by the sale of rice and that accounted for in the cash book Vide memo attached.		26 12 6
	Total	20,825 11 7
Mr. S. K. Narasimiah on account of salt		919 12 8
	Grand Total	21,745 8 3

M. S. Ramachandra
for I/c

Appendix D.

Bills Payable

b) By Food Controller

for ragi supplied.

Amildar, Bangalore	..	28,786	3	9
do. Anekal	..	9,246	14	6
do. Hoskate	..	12,409	2	7
do. Devanahally	..	7,208	2	8
do. Dodballapur	..	34,200	12	5
do. Nelamangala	..	3,788	4	11
do. Magadi	..	7,606	15	0
do. Kankanahally	..	12,915	13	7
Deputy Commissioner, Tumkur	..	12,859	13	11
do. Hassan	..	8,755	6	8
Maragduram and Co.	..	3,272	7	10
		1,41,050	1	10

Mysore Contract Rice.

Kasiviswanath Mills	..	1,845	9	0
Cauvery rice mills	..	12,609	4	0
		14,454	13	0
Burma rice	..	~~3,48,124 - 6 - 3~~ 3.32.340 - 0 - 0		
Binny & Co. for clearing charges	..	12,306	5	3
		5.00.151 - 4 - 1 ~~5,15,935 10 4~~		

Ms Ramachandra Rao
for Food Controller

Appendix E.

Deposits Returnable.

Khan Bahadur Jee Ismail Sait		500	0	0
Kota Subbaiyah Chetty	..	2,500	0	0
Rabiyuddin Sahib	..	1,500	0	0
Ramalingam and Sons	..	1,000	0	0
Janoo Hassan Sait	..	500	00	0
Abdul Quddus, Chennapatna	..	500	0	0
Haji Abdulla Sahaib	..	40	0	0
Abdul Jabban Sahib	..	40	0	0
A. Pakeer Sab abd Co.	..	40	0	0
S. A. Kamaruddin Sab	..	40	0	0
Hajee Badsha Mian Sab and Co.	..	40	0	0
M. Mahamed Hassain Sahib	..	40	0	0
Basettappa, Old taragupet	...	125	0	0
S. M. Devappa	..	40	0	0
Muguvalappa and Munisamappa	..	40	0	0
N. K. T. Abdul Rahim and Co.	..	40	0	0
Sringam Thimmaiaya Bangappa	..	40	0	0
Kenchattappa Chamabasappa	..	40	0	0
Subbele Channappa	..	40	0	0
A. Rangaiaya Chetty Nagarthpet	..	10	0	0
Lakshmi Ramana Chetty	..	30	0	0
V. V. and Sons	..	40	0	0
Maragapuram and Co.	..	40	0	0
P. P. Muniappa	..	40	0	0
	Total	7,265	0	0
S. K. Narasimaih	..	40	0	0
Vadiganahelli Rudrappa	..	100	0	0
Tymagdudli Ramachandra Chetty	..	100	0	0
V. Krishna Rao	..	20	0	0
	Total..	7,525	0	0

M. S. Ramachendra Rao
for Food Controller

APPENDIX 7

Statement showing the amount of advances outstanding at the end of June 1919.

No.	Name	Amount Outstanding
1.	Amildar, Bangalore Taluk ..	10,000 0 0
2.	do. Kankanhalli ..	10,000 0 0
3.	do. Dodballapur ..	10,000 0 0
4.	do. Hoskote ..	10,000 0 0
5.	do. Tumkur ..	197 4 0
6.	do. Gubbi ..	235 9 0
7.	do. Kunigal ..	— 1,119 1 6
8.	Deputy Commissioner, Hassan ..	20,369 7 0
9.	do. Bangalore ..	60,000 0 0
10.	do. Kolar ..	25,000 0 0
11.	do. Mysore ..	52,500 0 0
12.	Provincial Grain Depot Officer, Mysore ..	5,500 0 0
13.	Deputy Commissioner, Chitaldrug ..	20,000 0 0
	Total ..	2,22,683 2 6

M.S. Ramachandra Rao
for Food Controller.

Appendix G.

Bills Receivable

b) By Food Controller.

Vice President Sanitary Board K.G.F.		9,047	11	0
President, Bangalore City Municipality		71,770	2	1
President, Mysore City Municipality		60,743	6	3
Deputy Commissioner,	Bangalore	5,787	6	3
do.	Tumkur	51,589	1	5
do.	Kolar	33,799	4	5
do.	Shimoga	1,251	7	9
do.	Kadur	23,977	12	0
do.	Chitaldrug	24,977	1	11
do.	Mysore	18,431	2	11
do.	Hassan	7,747	15	5
	Total ..	3,19,122	7	5

M. S. Narasimhendra Rao
for Food Controller

Appendix H.

IN MYSORE FROM THE 25th NOVEMBER, 1918 TO THE END OF JUNE, 1919.

PAYMENTS.	TREASURY.	BANK.	TOTAL.
I. Allotments of advances to Amildars etc.,	2,47,000 0 0	51,000 0 0	2,98,000 0 0
II. Cost of foodgrains purchased and paid for including Railway freight and cartage etc.,	1,77,841 1 2	11,52,624 13 11	13,30,465 15 1
III. Refund of deposits including repayments on account of stock not supplied. 9930-0-0 8552-12-5	457 10 6	18,025 1 11	18,482 12 5
IV. Miscellaneous:--			
(1) Fire Insurance Premium.	--	1,578 8 0	1,578 8 0
(2) Advance paid to the office Establishment to be adjusted on salary bill. ..	--	187 4 0	187 4 0
(3) Depot rent and other charges including cost of weighing machines 2220-8-0(Bank)	1,041 1 9	12,294 14 7	13,336 0 4
(4) Advertising ~~charges~~ and ~~including~~ printing charges. ..	15 0 0	840 7 0	855 7 0
(5) Exchange ~~compensation~~ paid to the Bank..	--	0 4 0	0 4 0
(6) Office Building rent.	--	506 10 8	506 10 8
(7) Commission paid to Messrs Becker Grey & Co., and the Bank including honorarium to merchants.	--	1,697 10 3	1,697 10 3
(8) Other items. ..	--	0 3 0	0 3 0
V. Transfer of funds between the Bank and Treasury.	20,000 0 0	2,00,000 0 0	2,20,000 0 0
Total.	4,46,354 13 5	14,38,755 13 4	18,85,110 10 9
Closing Balance.	1,53,649 2 7	4,27,024 2 0	5,80,673 4 7
	6,00,004 0 0	18,65,779 15 4	24,65,783 15 4

Appendix 117.

110.

ABSTRACT OF RECEIPTS AND PAYMENTS MADE BY THE FOOD CONTROLLER

RECEIPTS.	TREASURY.	BANK	TOTAL.
I. Amount placed at the disposal of the Food Controller by Govt.	4,00,000 0 0	--	4,00,000 0 0
II. Realisations from sales of food grains etc.,	--	17,52,593 5 2	1752593 5 2
III. Advances recovered.	--	75,316 13 6	7531613 6
1V. Deposits by tenderers. etc.,	--	17,455 0 0	17455 0 0
V. Other receipts:--			
(1) Refund to the Bank. ..	--	187 4 0	187 4 0
(2) Recovery of the Depot rent from D.C.S. ..	--	149 10 8	149.10 8
(3) Recoveries from Railway Co., on account of shortage..	--	77 14 0	77.140
(4) Re-credit on account of advertisement charges ..	4 0 0	--	4 0 0
VI. Transfers of funds between the Bank and Treasury. ..	2,00,000 0 0	20,000 0 0	220000 0 0
Total.	6,00,004 0 0	18,65,779 15 4	24,65,783 15 4

Mom
12/7/18

111

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT
( )
the 191 .

Date of issue 11/9

Signed by M. A.

Section
File No.
Serial No.

No. 46275

To The Food Controller
in Mysore

Sir I am directed to ac
-knowledge the receipt of you
letter no. 1613 of 1922
July 1919 submitting
a preliminary report
about the financial
results of the various
-trains connected with
food supply arrangeme

over.

till the end of June 1919
and to request that
a treasury be given to the
Comptroller as soon
as the consolidated
accounts referred to in
para 10 of the report
have been written up,
who will arrange for
the audit of all the accounts
& submit a final report
to Govt.

2. In the meanwhile, I am
to request that the ~~re~~ particulars
explanatory ~~explanations~~ in
the ~~audit~~ report ~~referred to~~ on the audit of
the accounts of the office of the
Dr of C.S. referred to in this
office letter No G 56/75 of
2nd June 1919 may be explained
at your
very early

List of enclosures.

£6276
Copy for the
Comptroller
General's
information

Copied by
Examined by

WD 1744—GPB—30,000—19-3-19

IN REPLY REFER TO
NO. A-A92
740-10
ENCL. Nil

Tel: Address.
"Civisup"

13 SEP 1919
8143

Office of the Food Controller and
Director of Civil Supplies in Mysore,
Bangalore, Dated 15th Sep. 1919.

From

K. MATTHAN, Esq., B.A.,
Food Controller and Director of Civil Supplies in Mysore.

To

C. S. Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Government of Mysore.

Sir,

With reference to para 1 of your letter No. G.6275/P.P.134-18-676 dated 11th September 1919, I have the honour to state that the Comptroller has been requested to commence the audit of my office accounts and he has accordingly deputed two of his accountants to commence the work from to-day.

With reference to para 2, I beg to state that I have received only just 4 or 5 days ago a Memo from Mr. C. Ranganatha Rao Saib, late Director of Civil Supplies, explaining the irregularities mentioned in the Auditor's report. I am going through the memo, and shall submit the same for the information and orders of Government in the course of this week together with my remarks if any on points not touched upon in the memo.

I have the honour to be,

Sir,

Your most obedient servant,

Food Controller & Director
of Civil Supplies in Mysore.

HS.

114

IN REPLY REFER TO
NO. A 13.10
ENCL. One file

Tel: Address.
"Civisup"

Office of the Food Controller and
Director of Civil Supplies in Mysore,

Bangalore, Dated 29th Sep. 1919.

DIARY NO. 6580

SEC. & REG. OFFTT.
30 SEP 1919

19 -10
SECTION M. 13.4
SERIAL NO. 81679

From

K. MATTHAN, Esq., B.A.,
Food Controller and Director of Civil Supplies in Mysore.

To

C. S. Balasundaram Iver, Esq., B.A.,
Chief Secretary to the Government of Mysore.

9457

Sir,

In continuation of my letter No. A 927-F 40-10 dated 15th September 1919, regarding the audit of the accounts of the office of the Director of Civil Supplies up to 24th February 1919, I have the honour to submit herewith for the information and orders of Government, copy of a Note furnished by Mr. Ranganatha Rao Sahib offering his remarks to the objections of the Auditor. The Note goes fully into all the objections raised by the Auditor; and I have nothing to add to it, except to say that requisite action has been taken by me to get adjusted as early as possible all bills receivable, and payable by the Director of Civil Supplies, as well as the advances recoverable, as particularized in statements G, F and H appended to the auditor's report.

I have the honour to be,

Sir,

Your most obedient servant,

K. Matthan

Food Controller & Director
of Civil Supplies in Mysore.

HS.

Copy of the Note furnished by Mr. Ranganatha Rao Sahib.

In paragraph 4 of his report, the Auditor gives his conclusions in respect of the irregularities noticed during his audit, the facts on which his conclusions are based being detailed at length in the succeeding paragraphs of his report. It will be convenient to deal with each of his conclusions along with the facts on which they are alleged to be based.

(1) Unauthorised transfer of accounts from the fuel account to the purchase of ragi.

(2) Overdrawals of amounts from the Mysore Bank and the payment of interest on such overdrawals.

These objections are based on facts which are described at length in paragraph 9 of the Auditor's report. Here, the Assistant Comptroller remarks that while Government sanctioned a sum of Rs.25,000 for the purchase of ragi on the 3rd October 1918, I had drawn from the Mysore Bank for the purchase of ragi an equivalent sum on the 14th September 1918, that is to say, about 19 days previous to the date of the Government Order, from the fuel account in which there was a debit balance of Rs.1349-11-9. In regard to the purchase of rice effected by me at Madras, the Auditor remarks that large overdrawals were made by me from the account in the Bank resulting in interest charges aggregating to Rs.989.

I have to point out that these objections relating to the transfer of funds from the fuel account and overdrawals of money from the Mysore Bank are based on a total ignorance of the circumstances under which the purchases of ragi and rice were commenced and the orders issued by Government in connection with them. Before the grain depots were started in Bangalore

Bangalore on the 14th September, I was operating on an account opened in my favour by the Manager of the Mysore Bank for purchasing fuel to alleviate the distress caused by the scarcity of fuel in the city. About the middle of September, the rise in the prices of food-grains and the news of looting shops in parts of the Madras Presidency, created such an unrest among the poorer people in Bangalore that Government intervened and issued instructions to me to open grain depots at once. The depots were opened under the personal instructions of the Member of Government on the 14th September, and were stocked with ragi purchased from wholesale merchants, with the aid of funds placed at my disposal by the Bank of Mysore. The funds they supplied were naturally debited to the account in regard to fuel transactions which I already had with the Bank, and this the auditor calls "a transfer" of funds from the fuel account. The entire circumstances connected with the opening of the depots and the loan from the Mysore Bank have been reported by me in detail to Government in my letter No. 2994 dated 24th September 1918, and my action was approved by them in their order No. G. 6869-75/P.P.101-18-12 dated 3rd October 1918. This is the order which the auditor refers to as having sanctioned Rs.25,000 for the purchase of ragi and if he had looked it up and also the letter on which it was passed, he would have found that the money was sanctioned to cover transactions which had already been effected under the directions of Government.

The objection that interest was paid on overdrawal for purchases of rice, is also based on ignorance of the circumstances under which these purchases were effected as well as the orders of Government on the authority of which they were made. In their Order No. G. 8032-33/ P.P.122-18 dated 5th November 1918,

"Government authorised me to go to Madras and buy such quantities of Rangoon rice as may be available there." No funds were placed at my disposal, probably because Government were aware that the Mysore Bank was financing me, and I had no choice but to obtain the money required for buying rice from the Bank of Mysore. These circumstances were fully reported by me to Government in my letter No. 4363 dated 16th November 1918. It can hardly be expected that the Bank should furnish the money without charging interest for it. According to the Auditor the interest charged is Rs989. I may, however, point out that the 10,000 bags of Nellore and Rangoon rice that I purchased at the time not only proved of inestimable advantage in allaying public anxiety but, as the present Director of Civil Supplies will testify, the profits made in the sale of this rice amounted to several times the interest charged on the loan drawn from the Bank to buy it

(3) Unnecessary transfer of large amounts from the Mysore Bank to the Eastern Bank, Calcutta, and retransfer of large portio thereof to the Mysore Bank on payment of heavy commission, Rs125 and Rs74 respectively.

In their Order No. G.9276-78/P.P.122-18-11 dated 23rd November 1918, Government directed me to proceed to Calcutta and Rangoon to buy 700 tons of Bengal rice and 1,000 tons of Burma ric In order to enable me to do this, I requested the Mysore Bank to transfer 2 lakhs out of a sum of 15 lakhs placed at my disposal by Government, to the Eastern Bank, Calcutta. While at Calcutta I found, owing to the reasons which I subsequently reported to Government, that it was advisable to buy rice at Calcutta through a local merchant over whom I could exercise some control, rather than through a Calcutta merchant direct. I was therefore not

not under the necessity of advancing the full value of 700 tons, i.e., about R1,25,000, but gave an advance of only R70,000 to the merchant. I did not proceed to Burma as I received instructions from Government while at Calcutta, that I need not go to Rangoon. It was therefore inevitable that a large part of the funds transferred to the Eastern Bank had to be retransferred to Bangalore. I may state that the sum of 2 lakhs would have hardly been sufficient and should have had to be supplemented with additional funds from Bangalore if I had not been recalled from Calcutta.

On my second journey to Calcutta early in January, to buy 500 tons of Bengal rice and 1,000 tons of Rangoon rice, I requested the Bank to transfer three laks of rupees to Calcutta. The Auditor does not say what was the amount out of this sum that was retransferred to Bangalore but says the commission paid by Government on this account was R75. I may mention here that a large part of the savings was due to the freight charges on account of transport having been reduced by the Government of India a few days before I effected purchases in Rangoon and also to the satisfactory arrangements I had made at Rangoon under the advice of the Rice Commissioner, which enabled me to obtain "old" rice at the lowest rate touched during the season. I have to point out that the transfer of funds to Calcutta were, under the circumstances neither unnecessary nor large and I have no doubt that the commissions paid have been more than recouped by the profits realised from the sale of rice purchased by me.

(4) Non-maintenance of separate stock-accounts for the several food-stuffs received in the depot

(5) Non-maintenance of counterfoil receipts for amounts paid by the several depots and sales to the public from the central depot.

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(6) Want of detailed invoices for good grains received in the Central depot and acknowledgments of the parties to whom supplies were made on credit.

(8) None of the accounts and registers including the cash books had been attested by any responsible officer.

The objection in regard to the non-maintenance of separate stock account is based on circumstances explained in detail in paragraph 9 of the Auditor's report. He says that "no stock account was maintained and even the book balances of the different food-stuffs, viz., ragi and rice, on any day was not readily ascertainable. Though a separate folio was allotted in the ledger for cash purchase of ragi and also for go-down stock, the entries therein were very confusing. Even the cost of gunny bags carthire and stitching charges were included therein" Elsewhere in the report the Auditor remarks: "the day book and ledger maintained in the depot were being written up by one Mr. Sambasiva Iyer, a mundy merchant of the firm of S.A.V. & Co., and any information relating to the period could be had only from him."

The real truth of the matter is that the transactions at the depot were maintained in a form which the Auditor took no trouble to understand and to which the tests he was accustomed to use in the examination of departmental accounts were inapplicable. The entire accounts of the depot were maintained in the day book and ledger in the manner in which our wholesale mudy merchants are accustomed to note down their transactions and the services of Mr. Sambasiva Iyer-- one of the ablest mundy accountants doing business in Bangalore and to whom the auditor himself pays a compliment at the end of his report---were utilised for keeping the accounts of the depot. The ledger folio referred to by ~~the Auditor~~

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by the Auditor contained the receipts into and disbursements from each of the go-downs and the stock account was maintained in a perfectly accurate manner as the Auditor himself would have found out if he had taken the trouble to understand the system according to which the accounts were maintained. That he did not do so is evident from the objection he raises that the cost of bags, carthire, stitching etc., was included in the aggregate cost of ragi stocked in the go-downs. It is not clear how the subsidiary expenditure referred to above should be recovered unless it is charged on the food-grains in dealing with which it was incurred.

The other objection regarding the non-maintenance of counterfoil receipts for amounts paid by parties, acknowledgments from parties to whom supplies were made are also due to the application of tests found necessary in the examination of departmental accounts but which are utterly unsuitable when applied to the accounts maintained in our mundies. A merchant will either have to maintain an army of clerks or promptly close his business if he should proceed to insist on counterfoil receipts and acknowledgements from parties in his daily transactions. The number of people who thronged at the depots for purchases of rice and ragi were so many that to have insisted on counterfoil receipts for cash purposes would not only have required an army of clerks but would have brought all business to a standstill by exhausting the patience of the multitude of people who waited to make purchases some of whom, had, in spite of the fact that the grain was measured out as fast as it can be done, to wait for hours before their turn came in. I regret to have to state that the objections of the Auditor show a total want of comprehension of the conditions under which the business of the depot was carried on.

In paragraph 9

In paragraph 9 of the report the auditor makes some observations to which I beg permission to refer in some detail. He says "in the case of rice obtained from Madras and supplied by Mr. S. K. Narasimhaya, Mundy Merchant, Bangalore City, 1,500 bags of Burma rice were received in October 1918 and except in one case, 480 bags of red rice supplied at Rs12-6-0 per bag, neither the capacity nor the weight of the other bags is given in the invoice. On inquiry it was stated that the other 1,020 bags also ~~were also~~ were of the same weight, viz., 164 lbs. but it is not convincing, as may be seen from the fact that the amount actually realised by the sale of these bags was more than the amount really due by about Rs562, assuming 164 lbs. to be the weight of each bag. This amount is exclusive of the cost of gunny bags that remained unsold at 8 annas per bag due to retail sales, the amount credited as cost of bags, sold being only Rs407. This excess is evidently due to the fact that some of the bags at least was more than 164 lbs. Burma rice is generally received in bags of 210 lbs. or 84 seers, as subsequent consignments show. Assuming then, all the bags were 210 lbs. unless otherwise stated, for the 1,020 bags Rs21,136 and odd should have been realised or nearly Rs4,600 more (vide memo of calculation attached: statement E). The matter, however, is not free from objection".

In Mr. Narasimhaya's bill for 1,500 bags of Rangoon and other rice purchased by me through him at Madras, the weight of 480 bags of a particular variety of Rangoon rice is given as 164 lbs. per bag and that of other varieties of Rangoon and other rice purchased on the occasion is omitted. When the auditor asked about it he was informed that with the

the exception of 10 bags broken rice, the weight of the other bags which contained sugandhi and other rice was also 164 lbs. per bag. If he was not satisfied with it he might have either asked me or examined Mr. S. K. Narasimhaya or, if necessary, written to the Madras firm who sold the bags to Mr. Narasimhaya and whose name was given in the bill. He institutes no sort of inquiry but on the slender foundation that the moneys recovered by the sale of rice contained in the bags together with the cost of gunnies was in excess of price paid for rice by Rs.562 plus 407 = 969, jumps to the extraordinary conclusion that the rice contained in the bags was 210 lbs. "as Burma rice is generally received in bags of 210lbs. as subsequent consignments show." The total cost of the 1020 bags of rice referred to, exclusive of carthire and other incidental charges at Madras, was Rs.14,517-13-0 Because the actual recoveries by sale of rice, etc., was Rs.969 or 6.6 % in excess of the price paid, the Auditor comes to the conclusion that the rice contained in the bags was in excess of 164 lbs. It is hardly necessary to state that the sale price charged to public on rice sold by retail was slightly in excess of that paid to the wholesale dealer from whom it was purchased in order that the cost of railway freight, wastage due to retail sales and establishment charges may be fully covered; and the very moderate excess realisations pointed out by the Auditor show the careful manner in which the transactions were carried out in order to avoid an unnecessary burden on the general revenues of the Government without at the same time an undue increase in price to the retail consumer. In spite of the fact that the very bill he was examining showed that Burma rice was also packed in bags of 164 lbs, the Auditor states that such rice is "generally received in bags of 210 lbs. as subsequent consignments show." one consignment of 1000 tons that I

I received by "Derwent" was packed in bags of 210 lbs and other consignments in bags of 225 lbs. On one solitary instance the Audito bases a general conclusion as to transactions in Burma rice in spite of the fact that the bill he had in hand showed that a consignment of 480 bags was packed in 164 lbs. As a matter of fact, Burma rice is received in bags of any size that the purchaser may xchoose to stipulate and it is extraordinary that the Auditor with absolutely no knowledge of either the nature of the Burma trade or the slightest inquiry in regard to this particular consignment worked out a statemen showing an imaginary loss of "R.4,000 and odd." I beg to submit this dangerous practice of drawing damaging conclusions from imaginary hypotheses deserves to be brought to the notice of Government. I enclose a letter from Mr. S.K. Narasimhaya stating the actual weight of the contents of the rice bags referred to.

(9) Mixing up of cash belonging to the Civil Supplies Office with other cash and utilisation thereof for payment of salaries of establishment and advances to office staff including Gazetted officers contrary to rules.

As the Government are aware the office of the Director of Civil Supplies and Deputy Director of Commerce were combined and funds belonging to several sections of work were also placed in the safe tha was in the ~~safe~~ office and the Auditor termed all the cash that was in the safe as calls it mixing up of cash. The advances referred to by him were given in the office of the Deputy Director of Commerce chiefly to renovate a building to which the office was removed under orders of Government.

(10) Want of proper arrangements for sorting food stuffs in bags of uniform size so as to simplify and also facilitate the work of stock-taking and issue from the stores.

In paragraph 9 of the report, the Auditor gives the diffe ent

different capacities of the bags of ragi I purchased for distribution to Mysore, Bangalore, Shimoga, etc., and the statement is reproduced in the margin. At the time of the depots were started, ragi was purchased from wholesale merchants who had already packed it in bags of the capacities commonly adopted in the markets to which they were proposed to be exported. To have repacked them after purchase in bags of uniform size would not only have involved a needless waste of effort and time but also additional expenditure. Bags of uniform size should have had to be pruchased and the bags in which the grain was packed thrown out. It will be observed that 6,900 bags of ragi were packed in bags of 80 seers each. This was mostly the ragi pruchased directly from ryots and was packed in bags of 80 seers which is a convenient fraction of a cartload. All the ragi was punchased, however, at a uniform rate of Rs.5 per cartload of 640 seers.

600	bags of	100 seers.
3,639	"	96 "
60	"	93 "
1,423	"	90 "
965	"	85 "
6,901	"	80 "
422	"	72 "
219	"	75 "
275	"	70 "
14804	bags	

(11) Delay in settlement of claims both on behalf of and against Government.

The auditor does not give particulars of the delay referred to in the objection. It may be stated, however, that the direct supply of food grains by Government commenced about the middle of September and the appointment of a Food Controller was ordered exactly two months after. During this period when the general food situation was complicated by the Influenza epidemic, all attention was concentrated on supplying the markets with as much food grains as could be purchased. The Food Controller took charge of what was ~~particularly~~ practically a huge mercantile business and it can hardly be expected --if that is what the auditor means--that all dues and outstandings should have been adjusted and the books of account finally closed before the new Manager stepped in.

Food Controller